



## **THIRD ADJUSTMENT BUDGET 2019/2020**



**ZULULAND DISTRICT MUNICIPALITY  
UMKHANDLU WESIFUNDA SASE ZULULAND**

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## **GLOSSARY**

**Adjustment Budgets** – it is the formal means by which a municipality may revise its budget during a financial year. Prescribed in section 28 of the Municipal Finance Management Act.

**Allocations**— money received from Provincial or National Government or other municipalities.

**AFS** – Annual Financial Statements.

**Budget** – the financial plan of the municipality.

**Budget related policy** – policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statements** – a statement showing when actual cash will be received and spent by the municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings.

**CFO** – Chief Financial Officer

**DORA** – Division of Revenue Act. An annual legislation indicating the allocations from National Government and Provincial Government

**DWAF** – Department of Water Affairs

**EPWP** – Expanded Public Works Program

**Equitable Share** – a general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**FMG** – Financial Management Grant

**Fruitless and wasteful expenditure** – expenditure that was made in vain and would have been avoided had reasonable care been exercised

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared

**MSCOA** – Municipal Standard Chart of Accounts

**IDP** –Integrated Development Plan. The main strategic planning document of a municipality

**KPI** – Key Performance Indicators. Measures of service output and/or outcome

**LED** – Local Economic Development

**MFMA** – Municipal Finance Management Act (No. 53 of 2003). The principal piece of legislation relating to municipal finance management

**MIG** – Municipal Infrastructure Grant

**MSIG** – Municipal Systems Improvement Grant

**WSIG** – Water services Infrastructure Grant

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

**MWIG** – Municipal Water Infrastructure Grant

**Operating Expenditure** – spending on the day to day expenses of a municipality such as general expenses, salaries & wages, and repairs & maintenance

**R & M** – Repairs and Maintenance

**SCM** - Supply Chain Management

**SSBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget statements

**Strategic Objectives** - the main priorities of a municipality as set out in the IDP Budget spending must contribute towards achievement of these strategic objectives

**Unauthorised Expenditure** – generally spending without or in excess of an approved budget

**Virement** – transfer of budget

**ZDM** – Zululand District Municipality

## **1.1 MAYOR'S REPORT**

### **ADJUSTMENT BUDGET SPEECH BY THE HONOURABLE MAYOR OF ZULULAND DISTRICT MUNICIPALITY, COUNCILLOR T D BUTHELEZI DELIVERED TO THE MUNICIPAL COUNCIL FOR 2019/2020 ADJUSTMENT BUDGET IN THE COUNCIL CHAMBERS, QUEEN SILOMO BUILDING**

Honourable Speaker,  
Honourable Deputy Mayor,  
AmaKhosi aseNdlunkulu  
Councillors,  
Municipal Manager,  
Directors,  
Staff,  
Members of the Media and Public at the gallery,  
Ladies and Gentlemen

It is indeed a great honour for me, as we look towards the final year in this term of office, to present to you, the 2019/2020, 2020/2021 and 2021/2022 multi-term budget. The Municipal Finance Management Act, No. 56 of 2003 continues to place enormous challenges to all of us as it aims to modernise budget and financial management practices by placing local government finances on a sustainable footing in order to maximise the capacity of municipalities to deliver services to all.

Zululand District Municipality, as a medium Capacity Municipality, is among those that complied with the Budget regulations and has been submitting multi-term budgets in an MSCOA format. Chapter 7 of the MFMA places major responsibilities on the Mayor.

Honourable Speaker, the ability to comply is one thing. Delivering services as per our mandate is what brought us to this institution. We cannot afford to fail on this mandate. As this government in office we have no liberty to point at the past, but to forge ahead. We acknowledge that we coming from a very low base on all National key performance areas. At the core of this is the sustainability of the municipality. Key pillars to reverse this are strong leadership, financial stability, smart deliverables and compliance with laws and regulations. This budget is a step to that direction.

Water and sanitation are our main core functions. Bulk of the budget is directed to this. Sanitation is one area in which we have to push on the backlog. The majority of our households are either on a full flush waterborne or septic tank system. The rest of the households need to be provided with ventilated improved pit latrines (VIPs).

Eradication of poverty is one key area. In the midst of the covid-19 pandemic social relief initiatives are in the right steps to assist our communities deal with the loss of income some have suffered.

District health has received a boost this year by ensuring that the municipal health by-laws are in place. Resources will be made available to enforce these by-laws.

Major drivers of all these services are our staff. To assist and improves efficiency, work study and finalisation of job evaluation processes will be embarked upon. The working culture and ethical behaviour is an area of concern in the institution. Intervention and strict performance monitoring will be prioritised. These include consequence management.

Honourable Speaker, we all know that besides our staff helping us, outsourced duties remain our core duties. Technical consultants form a biggest component to this. Contract management is the only tool to ensure value for money on this front.

Having said all this let me now come to the core of our business for today.

Honourable Speaker, I table this adjustment budget in response to the covid-19 pandemic that has affected all corners of the world, this adjustment budget seeks to address expenditure relating to COVID-19 for the current municipal financial year ending 30 June 2020. Also, Honourable speaker, additional grants have been received by the Municipality which this adjustment budget considers.

Mr. Speaker, the MFMA requires that Service Delivery Budget Implementation Plans (SDBIPs) for each function be approved by the Mayor not later than 28 days after approval of the budget. These SDBIP's are linked to the performance agreements of all Section 57 employees which have to be signed within the first month of the new financial year. This further re-enforces the need to move towards implementing the Ward-based planning in future years.

Honourable Speaker, in conclusion I would like to take this opportunity to express my sincere thanks to the Acting Municipal Manager, Heads of Departments and staff involved, for their dedication and commitment to this budget process which started in August 2019 when the time schedule was first approved by Council.

Lastly, Honourable Speaker, I wish to state that this adjustment Budget Speech represents an executive summary of our Municipality's adjustment budget 2019/2020 Financial Year.

I thank you.

## **1.2 COUNCIL RESOLUTIONS**

## **ZULULAND DISTRICT MUNICIPALITY**

EXTRACT FROM MINUTES OF THE SPECIAL COUNCIL MEETING HELD ON  
THE 30<sup>TH</sup> OF JUNE 2020

**ZDMC: 20/467**

**File: 5/1**

### **SPECIAL ADJUSTMENT BUDGET 2019/2020**

With Cllrs SB Mkhwanazi and MA Mazibuko proposing and seconding respectively, Council

#### **RESOLVED THAT:**

- (i) The Special adjustment as set-out in the following tables:
  - Table B1 Budget Summary.
  - Table B2 Budgeted Financial Performance (revenue and expenditure by standard classification).
  - Table B3 Budgeted Financial Performance (revenue and expenditure by municipal vote).
  - Table B4 Budgeted Financial Performance (revenue and expenditure).
  - Table B5 Budgeted Capital expenditure by vote, standard classification and funding.
- (ii) The financial position, cash flow, cash backed reserve/accumulated surplus, asset management and basic delivery targets are adopted as set out in the following tables:
  - Table B6 Budgeted Financial Position.
  - Table B7 Budgeted Cash Flows
- (iii) The virement report be noted.
- (iv) The deviations report be noted.

  
**ZW MCINEKA – MUNICIPAL MANAGER**



### 1.3 EXECUTIVE SUMMARY

The adjustments budget process is regulated by S 28 of the MFMA as well as the Municipal Budgeting and Reporting Regulations which were developed to establish uniform norms and standards in the budgeting and reporting structures of municipalities.

These regulations further states that an adjustments budget may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled to council, but not later than 28 February of the current year

In the mist of Budget regulations implementation, the Minister of Cooperative Governance and Traditional Affairs, in terms of section 27(2) of the Disaster Management Act, 2002 (Act 57 of 2002) ("the DMA"), issued directives to address, prevent and combat the spread of COVID-19 in South Africa.

As a result, the Minister of Finance issued a conditional Exemption Notice in terms of section 177(1)(b) of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) on 30 March 2020 to facilitate and enable the performance of legislative responsibilities by municipalities and municipal entities during the national state of disaster.

It also provides for a special adjustments budget to address any expenditure relating to COVID-19 for the current municipal financial year ending 30 June 2020.

Furthermore, the Municipality received additional funding, s28(2)(b) of the Municipal Finance Management act, 2003 read together with regulation 23(2), (3) of the Municipal budget and reporting regulation states that an adjustment budget may be tabled to council if additional revenues are allocated to the municipality.

The 2019/2020 adjustment budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 together with the Municipal Budget and reporting regulations and Municipal Standard chart of Accounts issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2020/2021 and 2021/2022 are indicative in terms of the medium-term revenue and expenditure framework (MTREF). The functions have been ring-fenced in terms of the Council vote structure.

#### **Medium term service delivery objectives as stated in the Integrated Development Plan (IDP):**

The medium-term service delivery objectives of Zululand District Municipality include the following strategic focus areas and objectives:

**Service delivery - Primarily** focusing on the eradication of water and sanitation backlogs through the implementation of regional schemes. Our ultimate objective is to progressively provide a cost effective, reliable water services at a good quality to all potential consumers in the district.

**Economic development-** The objective is to improve the economy of the district through the creation of job opportunities and additional economic activities.

**Social development-** The objective is to reduce the occurrence and impact of HIV/Aids and to develop and empower youth, gender and communities in the district.

**Institutional development-** The focus is on employment equity with the objective of transforming the municipality and capacity development for effective service delivery.

**Financial management-** our objective is to ensure sound financial management by promoting good financial practices with a view of ensuring a financially viable municipality.

**Good governance and public participation-** The objectives are to promote good governance, accountability and transparency; to operate the municipality at a minimum risk level.

**Other focus areas include:**

- Municipal airports
- Fire fighting
- Disaster management
- Solid waste
- Municipal health services
- District tourism

**Financial implications of the medium-term service delivery objectives:**

As a water services authority, ZDM spends a substantial portion of the municipal infrastructure grant (MIG) on water and sanitation projects. The recovery rate of water tariffs is very low due to the fact that the population within the district is predominantly rural and poor such that the level of service in these areas takes the form of communal stand pipes. As a result, the water is provided as a free basic service with no recovery at all.

As a rural node, the district does not have major industries and economic hubs. As a result, unemployment is rife and cross subsidization is not possible. Therefore, the district is heavily dependent on grant funding to implement its mandate in terms of the constitution of the Republic.

**Linkages between the budget, the IDP and political priorities**

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared and the projects therefore are included in the budget.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of water and sanitation projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

**The budget is summarized in more detail in the budget schedules; however, the comments worth highlighting on the budget are as follows:**

The minister of finance on 30 March 2020 issued a conditional Exemption Notice that allowed municipalities to adjust their budgets in order to address covid-19 related expenditure. Furthermore, additional revenue has been allocated to Zululand DM.

The revenue budget items:

Municipal Disaster relief grant **R 596 000**. Water Intervention programme grant **R 1 900 000**, Tourism strategy grant **R 700 000** and Spatial development framework grant decreased by **R 250 000** bringing the grant down from **R 1 250 000** to **R 1 000 000**. Interest on investment decreased by **R 1 000 000** and other income increased by **R 1 000 000**

Therefore, total adjusted income is **R 2 956 000**.

Also, during the implementation of the budget savings were identified in some low spending items, and virements to high spending items were made. further details be seen below on table B4.

## The Impact of Covid-19

In addressing the effects of covid-19 the municipality considered the need for agility in decision making, the supply chain management under disaster, the practices in response to donations and sponsorships, consolidation of disaster response plan, review the risk registers and revenue and expenditure management.

As part of providing immediate needed service as per our mandate, sector departments were to review their funding model to prioritise the operational intervention on the provision of water.

National Treasury has also intervened by reviewing allocation to support urgent supply of protective material.

## Cost containment

Cost containment measures continue as our resolution. Hence the budget is largely informed by this. The municipality took note of MFMA, 2003 circular No.97 and the MFMA, 2003 cost containment regulation to eliminate expenditures on the following:

Travel, Conferences, Catering, Entertainment, social functions and wasteful expenditure

Attached is the adjusted budget document for 2020/2021 & MTREF, Schedule B.

The budget is summarized in more detail in the budget schedules.

## MAIN BUDGET SUMMARY

	2019/20	ADJUSTED BUDGET	ADJUSTMENT	ADJUSTED BUDGET	2020/2021	2021/2022
Revenue	1 046 040 191	1 052 040 191	2 946 000	1 054 986 191	1 067 630 003	1 205 627 005
Operating Expenditure	607 724 951	558 133 191	2 946 000	561 079 191	586 831 333	634 914 900
Contribution to Capital	438 315 240	493 907 000	0	493 907 000	480 798 670	570 712 104
Capital Grants and Transfers	491 852 000	491 852 000		493 907 000	480 809 000	570 834 000
Internally funded assets	3 105 000	2 055 000		2 055 000	2 637 670	
Capital Expenditure	438 315 240	493 907 000		493 907 001	415 574 000	444 387 000
Total Budget Revenue	1 046 040 191	1 052 040 191	2 946 000	1 054 986 191	1 067 630 003	1 205 627 005
Total Budget Expenditure	1 046 040 191	1 052 040 191	2 946 000	1 054 986 191	1 067 630 003	1 205 627 005

The total budget has increased by **R 2 946 000** from **R 1 052 040 191** to **R 1 054 986 191**. Due to a new allocation i.e. Tourism Strategy grant, Disaster relief grant and Water intervention grant.

Below is the Budget summary as per tabled B1 schedule

DC26 Zululand - Table B1 Adjustments Budget Summary - 30/06/2020

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>	<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	54 763	-	-	-	-	-	-	-	54 763	52 507	54 923
Investment revenue	10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	5 000	5 230
Transfers recognised - operational	487 804	-	-	-	-	-	8 946	8 946	496 750	515 221	548 723
Other own revenue	1 621	-	-	-	-	-	1 000	1 000	2 621	1 200	1 255
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>554 188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 946</b>	<b>8 946</b>	<b>563 134</b>	<b>573 928</b>	<b>610 131</b>
Employee costs	200 218	-	-	-	-	-	-	-	200 218	223 466	224 058
Remuneration of councillors	7 940	-	-	-	-	-	-	-	7 940	8 350	8 735
Depreciation & asset impairment	60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	54 736	-	-	-	-	-	(17 565)	(17 565)	37 171	32 142	34 331
Transfers and grants	150	-	-	-	-	-	6 517	6 517	6 667	10 852	9 669
Other expenditure	284 350	-	-	-	-	-	23 965	23 965	308 315	226 166	267 559
<b>Total Expenditure</b>	<b>607 725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(46 646)</b>	<b>(46 646)</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>
<b>Surplus/(Deficit)</b>	<b>(53 537)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>2 055</b>	<b>10 066</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	-	-	-	-	-	-	-	491 852	444 068	511 733
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Transfers recognised - capital	435 210	-	-	-	-	-	56 642	56 642	491 852	445 042	511 733
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	9 092	-
<b>Total sources of capital funds</b>	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
<b>Financial position</b>											
Total current assets	72 700	-	-	-	-	-	3 352	3 352	76 052	117 837	181 308
Total non current assets	4 140 059	-	-	-	-	-	70 592	70 592	4 210 651	4 624 242	4 801 841
Total current liabilities	57 700	-	-	-	-	-	18 000	18 000	75 700	138 612	98 936
Total non current liabilities	35 000	-	-	-	-	-	-	-	35 000	45 000	47 000
<b>Community wealth/Equity</b>	<b>4 120 059</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 944</b>	<b>55 944</b>	<b>4 176 004</b>	<b>4 558 467</b>	<b>4 837 213</b>
<b>Cash flows</b>											
Net cash from (used) operating	(4 000)	-	-	-	-	-	(18 000)	(18 000)	(22 000)	518 285	568 359
Net cash from (used) investing	-	-	-	-	-	-	15 000	15 000	15 000	453 434	511 733
Net cash from (used) financing	(83)	-	-	-	-	-	-	-	(83)	88	(5)
<b>Cash/cash equivalents at the year end</b>	<b>5 923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 000)</b>	<b>(3 000)</b>	<b>2 923</b>	<b>998 259</b>	<b>1 147 059</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	20 000	-	-	-	-	-	6 452	6 452	26 452	66 967	123 597
Application of cash and investments	42 000	-	-	-	-	-	18 000	18 000	60 000	(25 934)	(79 561)
<b>Balance - surplus (shortfall)</b>	<b>(22 000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 548)</b>	<b>(11 548)</b>	<b>(33 548)</b>	<b>92 900</b>	<b>203 159</b>
<b>Asset Management</b>											
Asset register summary (WDV)	2 591 277	-	-	-	-	-	55 592	55 592	2 646 869	3 095 642	3 273 241
Depreciation & asset impairment	60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	64 416	-	-	-	-	-	10 306	10 306	74 722	61 930	64 779
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

The total budget increased by 0.28%

With the above background, it is important to highlight the major causes for increases and decreases in the budget. This will be done through the highlights section. Firstly, the operating budget will be reviewed. Thereafter, the Capital budget will be subjected to a review.

#### 1.4 OPERATING REVENUE FRAMEWORK

The following Table is a high-level summary of the 2019/2020 Third Adjusted budget, indicated is the budgeted revenue by source.

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	38 025	-	-	-	-	-	-	-	38 025	41 368	43 271
Service charges - sanitation revenue	2	16 738	-	-	-	-	-	-	-	16 738	11 140	11 652
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		180	-	-	-	-	-	-	-	180	200	209
Interest earned - external investments		10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	5 000	5 230
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		90	-	-	-	-	-	-	-	90	100	105
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		487 804	-	-	-	-	-	8 946	8 946	496 750	515 221	548 723
Other revenue	2	1 351	-	-	-	-	-	1 000	1 000	2 351	900	941
Gains		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>554 188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 946</b>	<b>8 946</b>	<b>563 134</b>	<b>573 928</b>	<b>610 131</b>

The sources of funding are important to ensure that the budget is actually funded and cash backed. Each line item on the face of financial performance is explained below:

#### Service charges

Service charges are expected to be **R 54 million** and have not been adjusted

#### Interest on investment

Interest on investment is expected to be **R 9 million** at the end of the financial year

#### Rent of facilities

Rental income is expected to remain the same, the income is expected from letting office space. Rental income is expected to be **R 180 000**.

#### Fines, penalties and forfeits

These are charges of illegal connection by community and are expected to be **R 90 000**

#### transfers and subsidies

On transfers and subsidies additional grants have been received **R 596 000** - Disaster relief grant, **R 1.9 million** – water intervention grant, **R 700 000** – Tourism grant. Spatial development grant decreased by **R 250 000** from **R 1 250 000** to **R 1 000 000**. Transfers and subsidies increased by **R 2 946 000**

DC26 Zululand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30/06/2020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		474 843	–	–	–	596	596	475 439	513 310	546 812
Local Government Equitable Share										
Equitable Share	3	464 560	–	–	–	–	–	464 560	502 849	545 612
Expanded Public Works Programme Integrated Grant		8 818	–	–	–	–	–	8 818	9 261	–
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 465	–	–	–	–	–	1 465	1 200	1 200
Municipal Disaster Relief Grant		–	–	–	–	596	596	596	–	–
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WFI Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		12 961	–	–	–	2 350	2 350	15 311	1 911	1 911
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant	4	–	–	–	–	–	–	–	–	–
Specify (Add grant description)		12 961	–	–	–	2 350	2 350	15 311	1 911	1 911
Tourism Events	5	–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	6	487 804	–	–	–	2 946	2 946	490 750	515 221	548 723

National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the adjusted budget have been received as per payment schedule.

Provincial Gazette allocation have been taken into account

## Other revenue

Other revenue in the budget consist of the amount that will be collected during the year such as tender fee, Indonsa hall hire, etc. Other revenue is expected to be **R 2.3 million**.

## 1.5 OPERATING EXPENDITURE

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/06/2020												
Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Expenditure By Type</b>												
Employee related costs		200 218	–	–	–	–	–	–	–	200 218	223 466	224 058
Remuneration of councillors		7 940	–	–	–	–	–	–	–	7 940	8 350	8 735
Debt impairment		6 000	–	–	–	–	–	(3 706)	(3 706)	2 294	11 000	11 506
Depreciation & asset impairment		60 331	–	–	–	–	–	(59 564)	(59 564)	768	62 886	65 778
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		29 000	–	–	–	–	–	(7 297)	(7 297)	21 703	23 552	25 346
Other materials		25 736	–	–	–	–	–	(10 267)	(10 267)	15 468	8 590	8 985
Contracted services		173 570	–	–	–	–	–	40 344	40 344	213 914	139 217	176 725
Transfers and subsidies		150	–	–	–	–	–	6 517	6 517	6 667	10 852	9 669
Other expenditure		104 780	–	–	–	–	–	(12 673)	(12 673)	92 107	75 949	79 328
Losses		–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		607 725	–	–	–	–	–	(46 646)	(46 646)	561 079	563 862	610 131

## **Employee Related Costs**

The employee related costs will remain the same.

## **Councilors Allowances**

Councilors allowances will remain the same

## **Debt impairment**

This is non-cash item budgeted for as per the stipulation of the accounting standards, this is the provision for doubtful debts as a result of a non-collection level. Debt impairment has decreased by **R 3.7 million**

## **Depreciation**

This is non-cash item budgeted for as per the stipulation of the accounting standards. Depreciation has decreased by **R 59 million**.

## **Bulk purchases**

Bulk purchases have decreased by **R 7.2 million**, this decrease is due to on the reallocation of funds.

## **Other Materials**

Other material has decreased, savings were identified and transferred to other expenditure items.

## **Contracted services**

Contracted services have increased, it includes sub-items like Outsourced services, Consultants and professional fees, and Contractors. The increase is due to increasing cost of producing and delivering services, savings have been identified from other expenditure items and allocated to contracted services.

Under Contracted services – Contractors - the following items have been budgeted for:

## **Repairs and Maintenance**

### **Buildings**

The budgeted amount is for the maintenance of municipal buildings.

### **Vehicles**

The budgeted amount is for the maintenance of municipal vehicles.

## **Operations, Refurbishment and maintenance**

This is the provision based on the fact that Water and sanitation treatment plants need to be refurbished regularly to ensure sustainable and reliable water supply.

## **Transfers and subsidies paid**

Transfers and subsidies paid have increased due reclassification from other materials. due to savings identified from other expenditure and re allocated.

## Other expenditure

Other expenditure includes operating cost like advertising, printing and stationery, uniforms and protective clothing etc. other expenditure has decreased due to savings identified and re allocated to other demanding expenditure items.

### 1.6 CAPITAL BUDGETING

c												
Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12	13	14	15
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		2 355	-	-	-	-	-	(900)	(900)	1 455	14 530	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 355	-	-	-	-	-	(900)	(900)	1 455	14 530	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	974	-
Community and social services		-	-	-	-	-	-	-	-	-	974	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	2 504	2 504	2 504	8 996	7 223
Planning and development		-	-	-	-	-	-	2 504	2 504	2 504	8 996	7 223
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		435 360	-	-	-	-	-	53 988	53 988	489 348	429 484	504 510
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		435 360	-	-	-	-	-	53 988	53 988	489 348	429 484	504 510
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		600	-	-	-	-	-	-	-	600	150	-
<b>Total Capital Expenditure - Functional</b>	3	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
<b>Funded by:</b>												
National Government		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Provincial Government		-	-	-	-	-	-	0	0	0	13 175	4 708
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	435 210	-	-	-	-	-	56 642	56 642	491 852	445 042	511 733
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	9 092	-
<b>Total Capital Funding</b>		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733

Capital budget is funded 99% by grants as per DORA, the above table clearly indicate what is happening in capital budget, 99% of capital budget is spent on water and sanitation infrastructure. The 1 % is from internally generated funds.

### 1.7 ADJUSTED BUDGET TABLES

The following part of budget presentation portrayed below focuses on budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables clearly outline the municipality's 2018/19 budget and MTREF as approved by the Council. Below each table there is a provision of clarification pertaining to what is depicted from the provided tables.



**Table B1 - Budget Summary**

DC26 Zululand - Table B1 Adjustments Budget Summary - 30/06/2020

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	54 763	-	-	-	-	-	-	-	54 763	52 507	54 923
Investment revenue	10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	5 000	5 230
Transfers recognised - operational	487 804	-	-	-	-	-	8 946	8 946	496 750	515 221	548 723
Other own revenue	1 621	-	-	-	-	-	1 000	1 000	2 621	1 200	1 255
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>554 188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 946</b>	<b>8 946</b>	<b>563 134</b>	<b>573 928</b>	<b>610 131</b>
Employee costs	200 218	-	-	-	-	-	-	-	200 218	223 466	224 058
Remuneration of councillors	7 940	-	-	-	-	-	-	-	7 940	8 350	8 735
Depreciation & asset impairment	60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	54 736	-	-	-	-	-	(17 565)	(17 565)	37 171	32 142	34 331
Transfers and grants	150	-	-	-	-	-	6 517	6 517	6 667	10 852	9 669
Other expenditure	284 350	-	-	-	-	-	23 965	23 965	308 315	226 166	267 559
<b>Total Expenditure</b>	<b>607 725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(46 646)</b>	<b>(46 646)</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>
<b>Surplus/(Deficit)</b>	<b>(53 537)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>2 055</b>	<b>10 066</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	-	-	-	-	-	-	-	491 852	444 068	511 733
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Transfers recognised - capital	435 210	-	-	-	-	-	56 642	56 642	491 852	445 042	511 733
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	9 092	-
<b>Total sources of capital funds</b>	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
<b>Financial position</b>											
Total current assets	72 700	-	-	-	-	-	3 352	3 352	76 052	117 837	181 308
Total non current assets	4 140 059	-	-	-	-	-	70 592	70 592	4 210 651	4 624 242	4 801 841
Total current liabilities	57 700	-	-	-	-	-	18 000	18 000	75 700	138 612	98 936
Total non current liabilities	35 000	-	-	-	-	-	-	-	35 000	45 000	47 000
<b>Community wealth/Equity</b>	<b>4 120 059</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 944</b>	<b>55 944</b>	<b>4 176 004</b>	<b>4 558 467</b>	<b>4 837 213</b>
<b>Cash flows</b>											
Net cash from (used) operating	(4 000)	-	-	-	-	-	(18 000)	(18 000)	(22 000)	518 285	568 359
Net cash from (used) investing	-	-	-	-	-	-	15 000	15 000	15 000	453 434	511 733
Net cash from (used) financing	(83)	-	-	-	-	-	-	-	(83)	88	(5)
<b>Cash/cash equivalents at the year end</b>	<b>5 923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 000)</b>	<b>(3 000)</b>	<b>2 923</b>	<b>998 259</b>	<b>1 147 059</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	20 000	-	-	-	-	-	6 452	6 452	26 452	66 967	123 597
Application of cash and investments	42 000	-	-	-	-	-	18 000	18 000	60 000	(25 934)	(79 561)
<b>Balance - surplus (shortfall)</b>	<b>(22 000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 548)</b>	<b>(11 548)</b>	<b>(33 548)</b>	<b>92 900</b>	<b>203 159</b>
<b>Asset Management</b>											
Asset register summary (WDV)	2 591 277	-	-	-	-	-	55 592	55 592	2 646 869	3 095 642	3 273 241
Depreciation & asset impairment	60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	64 416	-	-	-	-	-	10 306	10 306	74 722	61 930	64 779
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/06/2020

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i><b>Governance and administration</b></i>		477 646	-	-	-	-	-	-	-	477 646	515 837	553 297
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		477 646	-	-	-	-	-	-	-	477 646	515 837	553 297
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		1 911	-	-	-	-	-	596	596	2 507	1 911	1 911
Community and social services		1 911	-	-	-	-	-	596	596	2 507	1 911	1 911
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		12 304	-	-	-	-	-	6 000	6 000	18 304	8 996	7 223
Planning and development		12 304	-	-	-	-	-	6 000	6 000	18 304	8 996	7 223
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		552 929	-	-	-	-	-	1 900	1 900	554 829	491 252	559 433
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		536 191	-	-	-	-	-	1 900	1 900	538 091	480 113	547 781
Waste water management		16 738	-	-	-	-	-	-	-	16 738	11 140	11 652
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		1 250	-	-	-	-	-	450	450	1 700	-	-
<b>Total Revenue - Functional</b>	2	1 046 040	-	-	-	-	-	8 946	8 946	1 054 986	1 017 996	1 121 864
<b>Expenditure - Functional</b>												
<i><b>Governance and administration</b></i>		230 426	-	-	-	-	-	(43 227)	(43 227)	187 199	247 966	255 543
Executive and council		29 293	-	-	-	-	-	3 213	3 213	32 506	36 873	38 569
Finance and administration		201 132	-	-	-	-	-	(46 439)	(46 439)	154 693	211 093	216 974
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		21 021	-	-	-	-	-	872	872	21 893	22 844	24 826
Community and social services		10 538	-	-	-	-	-	831	831	11 369	11 158	12 602
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		10 483	-	-	-	-	-	40	40	10 523	11 686	12 224
<i><b>Economic and environmental services</b></i>		38 692	-	-	-	-	-	898	898	39 590	20 502	21 445
Planning and development		38 692	-	-	-	-	-	898	898	39 590	20 502	21 445
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		308 917	-	-	-	-	-	(5 070)	(5 070)	303 846	264 596	299 997
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		305 663	-	-	-	-	-	(5 064)	(5 064)	300 599	260 968	296 202
Waste water management		3 253	-	-	-	-	-	(6)	(6)	3 248	3 628	3 795
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		8 670	-	-	-	-	-	(119)	(119)	8 552	7 954	8 320
<b>Total Expenditure - Functional</b>	3	607 725	-	-	-	-	-	(46 646)	(46 646)	561 079	563 862	610 131
<b>Surplus/ (Deficit) for the year</b>		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733

### MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional and the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table B4.

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/06/2020

Vote Description  [Insert departmental structure etc]	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		300	-	-	-	-	-	596	596	896	400	418
Vote 03 - Finance		477 346	-	-	-	-	-	-	-	477 346	509 849	552 879
Vote 04 - Community Development		12 411	-	-	-	-	-	450	450	12 861	14 112	6 619
Vote 05 - Planning & Wsa		501 220	-	-	-	-	-	6 000	6 000	507 220	441 128	507 025
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		38 025	-	-	-	-	-	1 900	1 900	39 925	41 368	43 271
Vote 09 - Waste Water		16 738	-	-	-	-	-	-	-	16 738	11 140	11 652
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 046 040</b>	-	-	-	-	-	<b>8 946</b>	<b>8 946</b>	<b>1 054 986</b>	<b>1 017 996</b>	<b>1 121 864</b>
<b>Expenditure by Vote</b>	1											
Vote 01 - Council		29 293	-	-	-	-	-	3 213	3 213	32 506	36 873	38 569
Vote 02 - Corporate Services		85 313	-	-	-	-	-	13 080	13 080	98 394	76 116	77 526
Vote 03 - Finance		112 919	-	-	-	-	-	(56 910)	(56 910)	56 009	132 382	138 416
Vote 04 - Community Development		54 451	-	-	-	-	-	(2 697)	(2 697)	51 753	42 919	44 142
Vote 05 - Planning & Wsa		89 994	-	-	-	-	-	(52 735)	(52 735)	37 259	29 958	31 336
Vote 06 - Technical Services		-	-	-	-	-	-	1	1	1	1 926	2 014
Vote 07 - Water Purification		30 958	-	-	-	-	-	(405)	(405)	30 553	37 554	39 281
Vote 08 - Water Distribution		201 544	-	-	-	-	-	49 812	49 812	251 356	202 507	235 051
Vote 09 - Waste Water		3 253	-	-	-	-	-	(6)	(6)	3 248	3 628	3 795
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>607 725</b>	-	-	-	-	-	<b>(46 646)</b>	<b>(46 646)</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>438 315</b>	-	-	-	-	-	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>

### Explanatory notes to MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	38 025	-	-	-	-	-	-	-	38 025	41 368	43 271
Service charges - sanitation revenue	2	16 738	-	-	-	-	-	-	-	16 738	11 140	11 652
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		180	-	-	-	-	-	-	-	180	200	209
Interest earned - external investments		10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	5 000	5 230
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		90	-	-	-	-	-	-	-	90	100	105
Licences and permits		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies		487 804	-	-	-	-	-	8 946	8 946	496 750	515 221	548 723
Other revenue	2	1 351	-	-	-	-	-	1 000	1 000	2 351	900	941
Gains		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>554 188</b>	-	-	-	-	-	<b>8 946</b>	<b>8 946</b>	<b>563 134</b>	<b>573 928</b>	<b>610 131</b>
<b>Expenditure By Type</b>												
Employee related costs		200 218	-	-	-	-	-	-	-	200 218	223 466	224 058
Remuneration of councillors		7 940	-	-	-	-	-	-	-	7 940	8 350	8 735
Debt impairment		6 000	-	-	-	-	-	(3 706)	(3 706)	2 294	11 000	11 506
Depreciation & asset impairment		60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		29 000	-	-	-	-	-	(7 297)	(7 297)	21 703	23 552	25 346
Other materials		25 736	-	-	-	-	-	(10 267)	(10 267)	15 468	8 590	8 985
Contracted services		173 570	-	-	-	-	-	40 344	40 344	213 914	139 217	176 725
Transfers and subsidies		150	-	-	-	-	-	6 517	6 517	6 667	10 852	9 669
Other expenditure		104 780	-	-	-	-	-	(12 673)	(12 673)	92 107	75 949	79 328
Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>607 725</b>	-	-	-	-	-	<b>(46 646)</b>	<b>(46 646)</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>
<b>Surplus/(Deficit)</b>		<b>(53 537)</b>	-	-	-	-	-	<b>55 592</b>	<b>55 592</b>	<b>2 055</b>	<b>10 066</b>	<b>-</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852	-	-	-	-	-	-	-	491 852	444 068	511 733
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>438 315</b>	-	-	-	-	-	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>438 315</b>	-	-	-	-	-	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>438 315</b>	-	-	-	-	-	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>438 315</b>	-	-	-	-	-	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>

**Table B4 - Budgeted Financial Performance (revenue and expenditure)**

Table B4 indicates the budgeted revenue and expenditure by source, and the calculated surplus which will be used to fund Capital Expenditure on table B5. A surplus from operating expenditure of **R 2 million** is observed. This surplus will be used to fund capital expenditure that is not funded by grants on table B5.

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjus. 10	Total Adjus. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		1 700	-	-	-	-	-	(900)	(900)	800	7 870	-
Vote 03 - Finance		1 255	-	-	-	-	-	-	-	1 255	1 222	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	13 175	4 708
Vote 05 - Planning & Wsa		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		150	-	-	-	-	-	(150)	(150)	0	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - .		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
<b>Total Capital Expenditure - Vote</b>		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		2 355	-	-	-	-	-	(900)	(900)	1 455	14 530	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 355	-	-	-	-	-	(900)	(900)	1 455	14 530	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	974	-
Community and social services		-	-	-	-	-	-	-	-	-	974	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	2 504	2 504	2 504	8 996	7 223
Planning and development		-	-	-	-	-	-	2 504	2 504	2 504	8 996	7 223
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		435 360	-	-	-	-	-	53 988	53 988	489 348	429 484	504 510
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		435 360	-	-	-	-	-	53 988	53 988	489 348	429 484	504 510
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		600	-	-	-	-	-	-	-	600	150	-
<b>Total Capital Expenditure - Functional</b>	3	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
<b>Funded by:</b>												
National Government		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Provincial Government		-	-	-	-	-	-	0	0	0	13 175	4 708
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	435 210	-	-	-	-	-	56 642	56 642	491 852	445 042	511 733
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	9 092	-
<b>Total Capital Funding</b>		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733

## MBRR Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Table B5 indicates budgeted capital Expenditure by Municipal Vote and standard classification, the budgeted amount is funded from grants and own funds, the funding is taken from table B4 surplus.

DC26 Zululand - Table B6 Adjustments Budget Financial Position - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		20 000	–	–	–	–	–	6 452	6 452	26 452	66 967	123 597
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	28 700	–	–	–	–	–	(2 700)	(2 700)	26 000	35 404	42 027
Other debtors		20 000	–	–	–	–	–	1 000	1 000	21 000	11 467	11 467
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–	–
Inventory		4 000	–	–	–	–	–	(1 400)	(1 400)	2 600	4 000	4 217
<b>Total current assets</b>		<b>72 700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 352</b>	<b>3 352</b>	<b>76 052</b>	<b>117 837</b>	<b>181 308</b>
<b>Non current assets</b>												
Long-term receivables		–	–	–	–	–	–	15 000	15 000	15 000	14 300	14 300
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	4 137 959	–	–	–	–	–	56 602	56 602	4 194 561	4 608 942	4 787 541
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		2 100	–	–	–	–	–	(1 010)	(1 010)	1 090	1 000	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>4 140 059</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>70 592</b>	<b>70 592</b>	<b>4 210 651</b>	<b>4 624 242</b>	<b>4 801 841</b>
<b>TOTAL ASSETS</b>		<b>4 212 759</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>73 944</b>	<b>73 944</b>	<b>4 286 704</b>	<b>4 742 079</b>	<b>4 983 149</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		3 700	–	–	–	–	–	–	–	3 700	3 612	3 617
Trade and other payables		42 000	–	–	–	–	–	18 000	18 000	60 000	120 000	77 319
Provisions		12 000	–	–	–	–	–	–	–	12 000	15 000	18 000
<b>Total current liabilities</b>		<b>57 700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>18 000</b>	<b>18 000</b>	<b>75 700</b>	<b>138 612</b>	<b>98 936</b>
<b>Non current liabilities</b>												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	35 000	–	–	–	–	–	–	–	35 000	45 000	47 000
<b>Total non current liabilities</b>		<b>35 000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>35 000</b>	<b>45 000</b>	<b>47 000</b>
<b>TOTAL LIABILITIES</b>		<b>92 700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>18 000</b>	<b>18 000</b>	<b>110 700</b>	<b>183 612</b>	<b>145 936</b>
<b>NET ASSETS</b>	2	<b>4 120 059</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 944</b>	<b>55 944</b>	<b>4 176 004</b>	<b>4 558 467</b>	<b>4 837 213</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		4 120 059	–	–	–	–	–	55 944	55 944	4 176 004	4 558 467	4 837 213
Reserves		–	–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>4 120 059</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 944</b>	<b>55 944</b>	<b>4 176 004</b>	<b>4 558 467</b>	<b>4 837 213</b>

## Table B6 - Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice, and improves the understanding ability of councillors and management of the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth.

- Table SB3 is providing a detailed analysis of the major components of a number of items, including:
  - Call investments deposits;
  - Consumer debtors;
  - Property, plant and equipment;
  - Trade and other payables;
  - Provisions

**Property Plant and Equipment**

It is assumed that looking at our current funding there will be an addition to PPE in 2019/2020. However, the carrying value will deteriorate due to the fact that most of our assets are depreciating.

**Intangible Asset**

It is assumed that the Intangible asset will increase taking into account the budget for intangible assets such as Software licences and upgrade to MSCOA compliant financial system.

**Call Investment Deposits**

No investments are anticipated at the end of the financial year

**Inventory**

The inventory level is assumed to decrease in the next financial year based on the current stock level.

**Trade and other payables from exchange transactions**

It is assumed based on the 2017-2018 and 2018-2019 Audited financial statements that the payables will decrease. A decrease is also expected for the current budget year 2019/2020.

**Consumer Debtors**

It is assumed that, looking at our initiative of hiring a consultant assigned with a duty to strengthen collection of debts from consumers, there will be a decrease in consumer Debtors.

**Consumer deposit**

It is assumed that there will be no significant increase in Consumer deposits since most urban settlements already has service connections.

**Other Debtors**

Due to increasing expenditure, it is assumed vat receivable at 30 June will be high

DC26 Zululand - Table B7 Adjustments Budget Cash Flows - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates									-	-		
Service charges		46 549						(10 953)	(10 953)	35 596		
Other revenue		71 531		-				(69 180)	(69 180)	2 351	128 130	130 000
Transfers and Subsidies - Operational	1	487 804	-	-	-	-	-	8 946	8 946	496 750	515 221	548 723
Transfers and Subsidies - Capital	1	491 852	-	-	-	-	-	-	-	491 852	444 068	511 733
Interest		10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	5 000	5 230
Dividends									-	-		
<b>Payments</b>												
Suppliers and employees		(636 044)	-	-	-	-	-	23 833	23 833	(612 210)	(574 134)	(627 327)
Finance charges			-	-	-	-	-	-	-	-	-	-
Transfers and Grants	1	(150)						(6 388)	(6 388)	(6 538)		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>471 542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(54 741)</b>	<b>(54 741)</b>	<b>416 801</b>	<b>518 285</b>	<b>568 359</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		5 000						(5 000)	(5 000)	-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	93 080	93 080	93 080	(700)	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	(2 000)	(2 000)	(2 000)	-	-
<b>Payments</b>												
Capital assets		(438 315)	-	-	-	-	-	(55 592)	(55 592)	(493 907)	454 134	511 733
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(433 315)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30 488</b>	<b>30 488</b>	<b>(402 827)</b>	<b>453 434</b>	<b>511 733</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	88	(5)
<b>Payments</b>												
Repayment of borrowing									-	-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>(5)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>38 227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24 253)</b>	<b>(24 253)</b>	<b>13 974</b>	<b>971 807</b>	<b>1 080 087</b>
Cash/cash equivalents at the year begin:	2	12 478	-	-	-	-	-	-	-	12 478	26 452	66 973
Cash/cash equivalents at the year end:	2	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	998 259	1 147 059

## MBRR Table B7 - Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded.

The assumed collection rate based on the current collection level is expected to be 64% of billable revenue, taking into account that there are debtors paying for prior years.

An independent debt collector has been appointed to assist in the debt collection.

DC26 Zululand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	998 259	1 147 059
Other current investments > 90 days		(30 705)	-	-	-	-	-	30 705	30 705	0	(931 292)	(1 023 462)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>20 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 452</b>	<b>6 452</b>	<b>26 452</b>	<b>66 967</b>	<b>123 597</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(59 987)	-	-	-	-	-	78 988	78 988	19 001	(25 934)	(79 561)
Other provisions									-	-		
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(59 987)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78 988</b>	<b>78 988</b>	<b>19 001</b>	<b>(25 934)</b>	<b>(79 561)</b>
<b>Surplus(shortfall)</b>		<b>79 987</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(72 536)</b>	<b>(72 536)</b>	<b>7 452</b>	<b>92 900</b>	<b>203 159</b>



**Table B8 - Cash Backed Reserves/ Accumulated Surplus Reconciliation**

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist

Municipality show that the municipality budget is funded after considering.

DC26 Zululand - Table B9 Asset Management - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Roads Infrastructure		-	-	-	-	-	-	2 504	2 504	2 504	2 383	2 515
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	-	43 236	43 236	478 446	384 687	504 510
Sanitation Infrastructure		-	-	-	-	-	-	10 902	10 902	10 902	44 797	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Community Facilities		-	-	-	-	-	-	-	-	-	6 613	4 708
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	5 588	-
Community Assets		-	-	-	-	-	-	-	-	-	12 201	4 708
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-
Intangible Assets		1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-
Computer Equipment		605	-	-	-	-	-	(70)	(70)	535	5 222	-
Furniture and Office Equipment		100	-	-	-	-	-	110	110	210	120	-
Machinery and Equipment		750	-	-	-	-	-	70	70	820	1 124	-
Transport Assets		150	-	-	-	-	-	(150)	(150)	0	2 600	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-

Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Roads Infrastructure		-	-	-	-	-	-	2 504	2 504	2 504	2 383	2 515
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	-	43 236	43 236	478 446	384 687	504 510
Sanitation Infrastructure		-	-	-	-	-	-	10 902	10 902	10 902	44 797	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Community Facilities		-	-	-	-	-	-	-	-	-	6 613	4 708
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	5 588	-
Community Assets		-	-	-	-	-	-	-	-	-	12 201	4 708
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-
Intangible Assets		1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-
Computer Equipment		605	-	-	-	-	-	(70)	(70)	535	5 222	-
Furniture and Office Equipment		100	-	-	-	-	-	110	110	210	120	-
Machinery and Equipment		750	-	-	-	-	-	70	70	820	1 124	-
Transport Assets		150	-	-	-	-	-	(150)	(150)	0	2 600	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	2 591 277	-	-	-	-	-	55 592	55 592	2 646 869	3 095 642	3 273 241
Roads Infrastructure		-	-	-	-	-	-	2 504	2 504	2 504	2 383	2 515
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	-	43 236	43 236	478 446	384 687	504 510
Sanitation Infrastructure		-	-	-	-	-	-	10 902	10 902	10 902	44 797	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Community Assets		-	-	-	-	-	-	-	-	-	12 201	4 708
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 142 982	-	-	-	-	-	-	-	2 142 982	2 641 508	2 761 508
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		2 100	-	-	-	-	-	(1 010)	(1 010)	1 090	1 000	-
Computer Equipment		5 105	-	-	-	-	-	(70)	(70)	5 035	5 222	-
Furniture and Office Equipment		2 180	-	-	-	-	-	110	110	2 290	120	-
Machinery and Equipment		1 550	-	-	-	-	-	70	70	1 620	1 124	-
Transport Assets		2 150	-	-	-	-	-	(150)	(150)	2 000	2 600	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	2 591 277	-	-	-	-	-	55 592	55 592	2 646 869	3 095 642	3 273 241
<b>EXPENDITURE OTHER ITEMS</b>												
<u>Depreciation &amp; asset impairment</u>		60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
<u>Repairs and Maintenance by asset class</u>	3	64 416	-	-	-	-	-	10 306	10 306	74 722	61 930	64 779
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		59 561	-	-	-	-	-	8 514	8 514	68 075	57 000	59 622

Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	59 561	-	-	-	-	-	-	8 514	8 514	68 075	57 000	59 622
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	2 500	-	-	-	-	-	-	1 666	1 666	4 166	2 500	2 615
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	2 500	-	-	-	-	-	-	1 666	1 666	4 166	2 500	2 615
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	700	-	-	-	-	-	-	(613)	(613)	87	900	941
Furniture and Office Equipment	100	-	-	-	-	-	-	(57)	(57)	43	100	105
Machinery and Equipment	555	-	-	-	-	-	-	(522)	(522)	33	430	450
Transport Assets	1 000	-	-	-	-	-	-	1 317	1 317	2 317	1 000	1 046
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>124 747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(49 258)</b>	<b>(49 258)</b>	<b>75 489</b>	<b>124 816</b>	<b>130 557</b>
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%							0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of depreciation</i>		0.0%	0.0%							0.0%	0.0%	0.0%
<i>R&amp;M as a % of PPE</i>		2.5%	0.0%							2.8%	2.0%	2.0%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		2.5%	0.0%							2.8%	2.0%	2.0%

**Table B9 - Asset Management**

### Capital Infrastructure Programme

Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE

The infrastructure is funded solely by grants such as MIG, RBIG and WISG, most portions is spent on water provision.

The municipal budget for repairs and maintenance is not 8% of PPE, funding is very limited; at the moment there is nothing the municipality can do to fund the budget.

DC26 Zululand - Table B10 Basic service delivery measurement - 30/06/2020

Description	Ref	Budget Year 2019/20								Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	
<b>Household service targets</b>	1										
<b>Water:</b>											
Piped water inside dwelling		10324							-	10	10881
Piped water inside yard (but not in dwelling)									-	-	
Using public tap (at least min.service level)	2								-	-	
Other water supply (at least min.service level)									-	-	
Minimum Service Level and Above sub-total		10	-	-	-	-	-	-	-	10	11
Using public tap (< min.service level)	3								-	-	
Other water supply (< min.service level)	3,4	6921							-	7	7295
No water supply									-	-	
Below Minimum Service Level sub-total		7	-	-	-	-	-	-	-	7	7
<b>Total number of households</b>	5	17	-	-	-	-	-	-	-	17	18
<b>Sanitation/sewerage:</b>											
Flush toilet (connected to sewerage)									-	-	
Flush toilet (with septic tank)									-	-	
Chemical toilet									-	-	
Pit toilet (ventilated)									-	-	
Other toilet provisions (> min.service level)		6060							-	6 060	6387
Minimum Service Level and Above sub-total		6 060	-	-	-	-	-	-	-	6 060	6 387
Bucket toilet									-	-	
Other toilet provisions (< min.service level)									-	-	
No toilet provisions									-	-	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	6 060	-	-	-	-	-	-	-	6 060	6 387
<b>Energy:</b>											
Electricity (at least min. service level)									-	-	
Electricity - prepaid (> min.service level)									-	-	
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-	
Electricity - prepaid (< min. service level)									-	-	
Other energy sources									-	-	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>											
Removed at least once a week (min.service)									-	-	
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-	
Using communal refuse dump									-	-	
Using own refuse dump									-	-	
Other rubbish disposal									-	-	
No rubbish disposal									-	-	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	15										
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		47	-	-	-	-	-	-	-	47	48
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	49
<b>Cost of Free Basic Services provided (R'000)</b>	16										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		10 000	-	-	-	-	-	-	-	10 000	11 000
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		10 000	-	-	-	-	-	-	-	10 000	11 000
<b>Highest level of free service provided</b>											
Property rates (R'000 value threshold)									-	-	
Water (kilolitres per household per month)									-	-	
Sanitation (kilolitres per household per month)									-	-	
Electricity (kw per household per month)									-	-	
Refuse (average litres per week)									-	-	
<b>Revenue cost of free services provided (R'000)</b>	17										
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)									-	-	
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-	
Housing - top structure subsidies									-	-	
Other									-	-	
<b>Total revenue cost of subsidised services provided</b>	6	-	-	-	-	-	-	-	-	-	-

## **B10 Basic service delivery measurement**

More details are provided in Table B10 Basic service delivery measurement.

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The information in the B10 is provided or taken from the municipality WSDP for 2018/2019. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of updating the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges. The municipality still stand with the target that was outlined in approved budget.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **2.1. Overview of the adjustment Budget Process**

#### **Political oversight of the budget process**

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget.

Section 21(1) of the MFMA states that the Mayor of a municipality must coordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

This time schedule provides for political input from formal organizations such as portfolio Committees.

Section 28 of the MFMA, states that a municipality may revise an approved annual budget through an adjustments budget;

#### **Schedule of Key Deadlines relating to budget and IDP process [MFMA s 21(1) (b)]**

The IDP and Budget time schedule of the 2020/2021 budget cycle was approved by Council before 31 August 2020, 10 months before the start of the budget year in compliance with legislative directives.

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all local municipalities.

#### **Process used to integrate the review of the IDP and preparation of the Budget**

Updating the adjustment Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2019 and the update of the MTREF to determine the affordability and sustainability framework at the same time.

- **Stakeholders involved in consultations**

The draft and final budget will be provided to National Treasury and Provincial Treasury.

- **Process and media used to provide information on the Budget to the community**

There are budget and IDP meetings to be held throughout Zululand and all members of the public were urged to attend.

- **Methods employed to make the Budget document available (including websites)**

In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2019/2020), advertisements will be placed in newspapers. In compliance with S22 of the MFMA, the adjustment Budget documentations are published on the municipality's website.

## **2.2 OVERVIEW OF ADJUSTMENT BUDGET ALIGNMENT WITH IDP**

### **Integrated Development Plan Review Process**

The Integrated Development Plan (IDP) Review Process is a vehicle through which Municipalities prepare strategic development plans called Integrated Development Plans for a five-year period. Because service delivery is progressive in nature, the IDP must be reviewed annually to keep up with the evolving nature of communities.

### **Legal Status**

The IDP is a legislative requirement, has a legal status and therefore supersedes all other plans that guide development at local government level.

#### **❖ Vision**

We are the Zululand region and proud of our heritage. We are mindful of the needs of the poor and we seek to reflect the aspirations of our communities. We are committed to responsible and accountable actions, tolerance and concern for racial harmony, the protection of our environment, and the strengthening of the role of women and youth. We will strive to improve the quality of life in Zululand by providing sustainable infrastructure, promoting economic development and building capacity within our communities. " We serve our people."

#### **❖ Mission**

To create an affluent district by:

- Provision of optimal delivery of essential services;
- Supporting sustainable local economic development; and
- Community participation in service delivery



#### ❖ **Core Values**

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

#### **The above vision strategic focus areas of the Zululand District Municipality are:**

- To facilitate the delivery of sustainable infrastructure and services
- To promote economic development
- To promote social development

#### **Zululand District Municipality (Key Performance Areas)**

These focus areas are broken down to objectives and strategies, which is used to set KPIs for the measurement of the Municipality's performance, and progress with its service delivery mandate. It is important to note that the national KPAs as set that relate to:

- community participation,
- good governance,
- municipal transformation
- And financial viability is considered as of a crosscutting nature and therefore forms an integral part of each of the three/strategic focus areas.

### **2.3. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS**

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance.

## **1. KEY FINANCIAL INDICATORS AND RATIOS**

Information regarding key financial indicators and ratios are provided on supporting table SB 4.

## **2. MEASURABLE PERFORMANCE OBJECTIVES**

Information regarding revenue is provided as follows:

- **Revenue for each vote:** Table B 3 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- **Revenue for each source:** Table B4 Budgeted Financial Performance (revenue and expenditure)

### **Provision of free basic services:**

More details are provided in Table B10 Basic service delivery measurement.

## **2.4. OVERVIEW OF BUDGET ASSUMPTIONS**

### **Expenditure**

#### **Salaries and Allowances**

The employee cost has been adjusted; Councillors Allowance remained the same.

### **General expenditure**

Other expenditure includes operating cost like external audit, advertising, printing and stationery, uniforms and protective clothing etc. other expenditure has decreased.

### **Repairs and Maintenance**

It is assumed that municipal infrastructure and assets will be maintained. It is expected no major breakages will take place during the financial year. Our repairs and maintenance are mainly contracted therefore; they do not include employee related and other materials costs. They have been included under contracted services.

### **Finance costs**

Interest is not allocated since it is assumed we will pay no interest during the financial year.

### **Bulk Purchases**

Bulk purchases water to cater for water provision, budgeted amount has decreased and it is assumed it will be enough.

### **Depreciation and Asset impairment**

The Budget for depreciation and asset impairment has decreased.

### **Contracted services**

Contracted services has decreased, it includes items like Outsourced services, Consultants and professional fees, and Contractors.

### **Bank charges**

Bank charges are classified in SB1 as Other expenses

### **Service Delivery**

The municipal budget and IDP focus on service delivery objectives and priorities; these are the provision of clean water and sanitation through the development of sustainable infrastructure, and the provision of decent employment opportunities. Infrastructure makes most part of our capital expenditure. Service standards are to be tabled together with the final budget.

### **mSCOA budgeting**

A considerable amount is set aside to assist when MSCOA developments arise.

### **Trading services**

The Municipality is dominated by indigent rural households and poor communities; currently a trade loss is unavoidable because most household are not billed for water and sanitation services.

### **Income**

#### **Collection rate for municipal services**

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the year to date collection rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at an average of 65%. Adequate provision is made for non-recovery.

It is assumed that in 2020/2021 and 2021/2022 the collection will be 70% and 75% respectively.

### **Sale of water and sewerage fees**

Water revenue target is assumed to meet budgeted target

### **Interest on investments**

The interest on investment is estimated to increase.

### **Rental facilities**

The budget is estimated to increase

### **Other revenue**

Other revenue in the budget consist of the amount that will be collected during the year such as meter testing, tender fees, indonsa hall hire, indonsa deposit refundable etc. The other potion of revenue is not collectable revenue but the funds that will be used to cater for the expenses other than those funded by grants and also to cater for backlog depreciation and provision of doubtful debts.

### **Grants**

It is assumed that the National and Provincial grants as per Division of Revenue Act (DORA) which has been included in the budget will be received during the 2019/2020 financial year.

## **FINANCIAL POSITION**

### **Property Plant and Equipment**

It is assumed that looking at our current funding there will be an increase in addition to PPE.

### **Transfers and grants – capital**

The Division of Revenue Act has gazetted all capital grants to be received.

### **Cash flow**

Additional allocations of the capital grant and service charges also have effect on the cash flow

In terms circular 58 a municipality must show the anticipated reclaimed VAT under 'current assets' on its Budgeted Statement of Financial Position (Table B6), which would flow through to the Budgeted Cash Flow (Table B7) (i.e. the reclaimed VAT does not get recorded as 'own revenue' on the Budgeted Statement of Financial Performance, but as a cash receipt on the Budgeted Cash Flow);

## **2.5. OVERVIEW OF BUDGET FUNDING**

### **SUMMARY**

The operating budget for 2019/2020 will be financed as follows:

<b>SOURCE OF REVENUE</b>	<b>APPROVED BUDGET</b>	<b>ADJUSTMENT BUDGET</b>
Local Government Equitable Share	464 560 000	464 560 000
Finance Management Grant	1 465 000	1 465 000
EPWP Incentive Grant	8 818 000	8 818 000
Shared services Grant	550 000	550 000
Art centre Subsidies (Indonsa Grant)	1 911 000	1 911 000
Thokazi Royal Lodge (Grant)	5 000 000	5 000 000
KwaMajomela Manufacturing Centre (Grant)	4 250 000	4 250 000
spatial frame work Grant	1 250 000	1 250 000
Tourism Grant		700 000
Energy Efficiency and Demand Management		6 000 000
Municipal Disaster Relief Grant		596 000
Accelareted Intervension Program		1 900 000
Service charges - water revenue	38 024 994	38 024 994
Service charges - sanitation revenue	16 738 367	16 738 367
Interest earned - external investments	10 000 000	9 000 000
Other revenue	1 620 830	2 620 830
<b>Total Operating Revenue</b>	<b>554 188 191</b>	<b>563 384 191</b>

The capital budget for 2019/2020 will be financed as follows:

	<b>Original Budget 2019/2020</b>	<b>Adjusted Budget 2019/2020</b>
Own Funds	3 105 000	2 055 000
Grants	491 852 000	491 852 000
<b>Total Capital Budget</b>	<b>494 957 000</b>	<b>493 907 000</b>

The SA10 is detailing the funding in terms of grants

### **Reserves**

The process to accumulate sufficient funds is a long term process as tariff increases must be kept to a minimum, and service delivery must be continued.

### **Sustainability of municipality**

The way that the budget is funded will ensure that the municipality will be sustainable on the short term, improvements are being made.

## **Planned savings and efficiencies**

The following areas were identified for possible savings after the efficiency of the usage of the assets/services has been evaluated:

Telephone costs  
Overtime  
Non priority projects

## **Planned proceeds of sale of assets**

No significant revenue is expected from the sale of redundant assets.

## **Planned use of previous year's cash backed accumulated surplus**

Currently there are no plans.

## **New borrowings**

There are no new borrowings proposed.

## **2.6. EXPENDITURE ALLOCATIONS AND GRANT PROGRAMMES**

Particulars of budgeted allocations and grants  
Please refer to Supporting Table SB8: Expenditure on transfers and grant programme.

## **2.7. ALLOCATIONS OR GRANTS MADE BY THE MUNICIPALITY**

Please refer to Supporting Table SB10 Transfers and grants made by the municipality.

## **2.8. COUNCILLORS ALLOWANCES AND EMPLOYEE BENEFITS**

Please refer to Supporting Table SB 11 Councillors Allowances, Senior Managers and all employees.

**DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30/06/2020**

Summary of remuneration	Ref	Budget Year 2019/20									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-	
Pension and UIF Contributions		455	-	-	-	-	-	-	-	455	0.0%
Medical Aid Contributions		85	-	-	-	-	-	-	-	85	0.0%
Motor Vehicle Allowance		1 768	-	-	-	-	-	-	-	1 768	0.0%
Cellphone Allowance		653	-	-	-	-	-	-	-	653	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		4 979	-	-	-	-	-	-	-	4 979	
<b>Sub Total - Councillors</b>		<b>7 940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 940</b>	<b>0.0%</b>
<b>% increase</b>			<b>(0)</b>								
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		6 286	-	-	-	-	-	-	-	6 286	0.0%
Pension and UIF Contributions		63	-	-	-	-	-	-	-	63	0.0%
Medical Aid Contributions		90	-	-	-	-	-	-	-	90	0.0%
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		524	-	-	-	-	-	-	-	524	
Motor Vehicle Allowance		1 511	-	-	-	-	-	-	-	1 511	0.0%
Cellphone Allowance		57	-	-	-	-	-	-	-	57	0.0%
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		193	-	-	-	-	-	-	-	193	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 724</b>	<b>0.0%</b>
<b>% increase</b>			<b>(0)</b>								
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		143 014	-	-	-	-	-	-	-	143 014	0.0%
Pension and UIF Contributions		19 366	-	-	-	-	-	-	-	19 366	0.0%
Medical Aid Contributions		7 464	-	-	-	-	-	-	-	7 464	0.0%
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		10 264	-	-	-	-	-	-	-	10 264	
Motor Vehicle Allowance		7 166	-	-	-	-	-	-	-	7 166	0.0%
Cellphone Allowance		543	-	-	-	-	-	-	-	543	0.0%
Housing Allowances		1 273	-	-	-	-	-	-	-	1 273	
Other benefits and allowances		2 404	-	-	-	-	-	-	-	2 404	
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-	
<b>Sub Total - Other Municipal Staff</b>		<b>191 495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>191 495</b>	<b>0.0%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>208 158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208 158</b>	<b>0.0%</b>

**Councillors R 7 939 592**

**Senior Managers R 8 723 811**

**All other staff R 191 494 672**

**Number of Councillors 36**

**Senior Managers 5 permanent and 1 acting**

## **2.9. CAPITAL SPENDING DETAIL**

Information/detail regarding capital projects by vote is provided in Supporting Table SB19: Detailed capital budget.

## **2.10. LEGISLATION COMPLIANCE STATUSES**

Zululand District Municipality complies in general with legislation applicable to municipalities.

- **In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is progressively improving.

- **Internship programme**

The Municipality is participating in the Municipal Financial Management Internship programme and has employed 5 interns undergoing training in various divisions of the Financial Services Department.

- **Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

- **Audit Committee**

The Audit Committee is established and members are appointed, it is performing its duties.

- **Annual Report**

The 2018-2019 annual report was tabled to council and the oversight report was also adopted by council.

## **2.11Table B10 Basic service delivery measurements**

The information in the B10 is provided or taken from the municipality WSDP for 2019/2020. The Zululand district municipality is operating in the area that is dominated by rural areas, most households seems to be indigent as were are in the process of compiling the register, the households that are getting billed are people from small urban areas, so the number of households with access to water will increase but not correlating with the increase in service charges.



## QUALITY CERTIFICATE

I, Z.W. Mcineka, Municipal Manager of Zululand District Municipality, hereby certify that the Adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act, and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

  
\_\_\_\_\_  
Mr Z.W. Mcineka  
Municipal Manager  
Zululand District Municipality (DC 26)

Date: 30 JUNE 2020

**ADJUSTMENT BUDGET B-DCHEDULE**

# Municipal adjustments budgets & supporting tables

mSCOA Version 6.4

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REPUBLIC OF SOUTH AFRICA

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### Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2019/20

Does this municipality have Entities?

If YES: Identify type of report:

### Name Votes & Sub-Votes

#### Printing Instructions

##### Showing / Hiding Columns

##### Showing / Clearing Highlights

#### Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Council	Vote 01	<b>Council</b>	
Vote 02 - Corporate Services	01.1	Council	01.1 - Council
Vote 03 - Finance	01.2	Municipal Manager Administration	01.2 - Municipal Manager Administration
Vote 04 - Community Development	01.3	Office Of The Speaker	01.3 - Office Of The Speaker
Vote 05 - Planning & Wsa	Vote 02	<b>Corporate Services</b>	
Vote 06 - Technical Services	02.1	Corporate Services Administration	02.1 - Corporate Services Administration
Vote 07 - Water Purification	02.2	Human Resources	02.2 - Human Resources
Vote 08 - Water Distribution	02.3	Airport	02.3 - Airport
Vote 09 - Waste Water	02.4	Disaster Management	02.4 - Disaster Management
Vote 10 - .	Vote 03	<b>Finance</b>	
Vote 11 - .	03.1	Financial Services Administration	03.1 - Financial Services Administration
Vote 12 - .	03.2	Budget & Treasury Office	03.2 - Budget & Treasury Office
Vote 13 - .	03.3	Budget & Treasury Office	03.3 - Budget & Treasury Office
Vote 14 - *	Vote 04	<b>Community Development</b>	
Vote 15 - Other	04.1	Community & Social Serv. Administration	04.1 - Community & Social Serv. Administration
	04.2	Indonsa	04.2 - Indonsa
	04.3	Municipal Health	04.3 - Municipal Health
	04.4	Tourism	04.4 - Tourism
	04.5	Local Economic Development	04.5 - Local Economic Development
	04.6	Community Development	04.6 - Community Development
	04.7	Disaster Management	04.7 - Disaster Management
	Vote 05	<b>Planning &amp; Wsa</b>	
	05.1	Planning Administration	05.1 - Planning Administration
	05.2	Wsa Administration	05.2 - Wsa Administration
	05.3	Project Management	05.3 - Project Management
	Vote 06	<b>Technical Services</b>	
	06.1	Project Management Unit	06.1 - Project Management Unit
	Vote 07	<b>Water Purification</b>	
	07.1	Water Purification - Abaqulus	07.1 - Water Purification - Abaqulus
	07.2	Water Purification - Edumba	07.2 - Water Purification - Edumba
	07.3	Water Purification - Nongoma	07.3 - Water Purification - Nongoma
	07.4	Water Purification - Pongola	07.4 - Water Purification - Pongola
	07.5	Water Purification - Ulundi	07.5 - Water Purification - Ulundi
	Vote 08	<b>Water Distribution</b>	
	08.1	Water Distribution Abaqulusi Wsq	08.1 - Water Distribution Abaqulusi Wsq
	08.2	Water Distribution Endume Wsq	08.2 - Water Distribution Endume Wsq
	08.3	Water Distribution Nongoma Wsq	08.3 - Water Distribution Nongoma Wsq
	08.4	Water Distribution Pongola Wsq	08.4 - Water Distribution Pongola Wsq
	08.5	Water Distribution Ulundi Wsq	08.5 - Water Distribution Ulundi Wsq
	08.6	Water Distribution Zululand Wsq	08.6 - Water Distribution Zululand Wsq
	Vote 09	<b>Waste Water</b>	
	09.1	Waste Water Abaqulusi Sanitator	09.1 - Waste Water Abaqulusi Sanitator
	09.2	Waste Water Endume Sanitator	09.2 - Waste Water Endume Sanitator
	09.3	Waste Water Nongoma Sanitator	09.3 - Waste Water Nongoma Sanitator
	09.4	Waste Water Pongola Sanitator	09.4 - Waste Water Pongola Sanitator
	09.5	Waste Water Ulundi Sanitator	09.5 - Waste Water Ulundi Sanitator
	Vote 10	.	
	Vote 11	.	
	Vote 12	.	
	Vote 13	.	
	13.1	Electricity Reporting Function	13.1 - Electricity Reporting Function
	Vote 14	*	
	Vote 15	<b>Other</b>	



**DC26 Zululand - Contact Information****A. GENERAL INFORMATION**

<b>Municipality</b>	<b>DC26 Zululand</b>
<b>Grade</b>	<b>5</b>
<b>Province</b>	<b>KZN KWAZULU-NATAL</b>
<b>Web Address</b>	<b>www.zululand.org.za</b>
<b>e-mail Address</b>	<b>info@zululand.org.za</b>

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	PRIVATE BAG X76
City / Town	ULUNDI
Postal Code	3838
<b>Street address</b>	
Building	Princess Silomo Centre
Street No. & Name	B North 400 Gagane Street
City / Town	Ulundi
Postal Code	3838
<b>General Contacts</b>	
Telephone number	035 874 5500
Fax number	035 874 5589/91

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>	
ID Number	5711035799086
Title	Mr
Name	B.J Mncwango
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

<b>Secretary/PA to the Speaker:</b>	
ID Number	6506290407089
Title	Ms
Name	Hlengiwe Shandu
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

<b>Mayor/Executive Mayor:</b>	
ID Number	8106125411089
Title	Mr
Name	T.D Buthelezi
Telephone number	035 874 5502
Cell number	0785007000
Fax number	035 874 5589
E-mail address	dsmhlongo@zululand.org.za

<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number	8406226155084
Title	Mr
Name	Sipho Derick Mhlongo
Telephone number	035 874 5502
Cell number	073 496 0555
Fax number	035 874 5589
E-mail address	dsmhlongo@zululand.org.za

<b>Deputy Mayor/Executive Mayor:</b>	
ID Number	5911170732088
Title	Mrs
Name	MM Kunene
Telephone number	035 874 5504
Cell number	072 544 4198
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number	6506290407089
Title	Ms
Name	Hlengiwe Mbatha
Telephone number	035 874 5573
Cell number	072 404 0305
Fax number	035 874 5589
E-mail address	hshandu@zululand.org.za

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>	
ID Number	6311195720860
Title	Mr
Name	Z.W. Mcineka
Telephone number	0358745500
Cell number	078 804 2860
Fax number	035 874 5589
E-mail address	zmcineka@zululand.org.za

<b>Secretary/PA to the Municipal Manager:</b>	
ID Number	8707150554089
Title	Mrs
Name	Fanele Zondi
Telephone number	035 874 5503
Cell number	073 266 0281
Fax number	035 874 5589
E-mail address	fbuthlezi@zululand.org.za

<b>Chief Financial Officer</b>	
ID Number	6910275328080

<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number	7505130591085

Title	Mr	Title	Mrs
Name	N Hlongwa	Name	Zenzi S. Ntombela
Telephone number	0358745500	Telephone number	035 874 5506
Cell number	076 516 9879	Cell number	073 266 0281
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	nlongwa@zululand.org.za	E-mail address	zntombela@zululand.org.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	8605195523087	ID Number	6404041006089
Title	Mr	Title	Mrs
Name	L Buthelezi	Name	Thenjiwe Sibiya
Telephone number	035 874 5648	Telephone number	035 874 5614
Cell number	084 521 4057	Cell number	076 516 9879
Fax number	035 874 5589	Fax number	035 874 5589
E-mail address	lbuthlezi@zululand.org.za	E-mail address	tdsibiya@zululand.org.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	



**DC26 Zululand - Table B1 Adjustments Budget Summary - 30/06/2020**

Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	54 763	-	-	-	-	-	-	-	54 763	52 507	54 923
Investment revenue	10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	5 000	5 230
Transfers recognised - operational	487 804	-	-	-	-	-	8 946	8 946	496 750	515 221	548 723
Other own revenue	1 621	-	-	-	-	-	1 000	1 000	2 621	1 200	1 255
Total Revenue (excluding capital transfers and contributions)	554 188	-	-	-	-	-	8 946	8 946	563 134	573 928	610 131
Employee costs	200 218	-	-	-	-	-	-	-	200 218	223 466	224 058
Remuneration of councillors	7 940	-	-	-	-	-	-	-	7 940	8 350	8 735
Depreciation & asset impairment	60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	54 736	-	-	-	-	-	(17 565)	(17 565)	37 171	32 142	34 331
Transfers and grants	150	-	-	-	-	-	6 517	6 517	6 667	10 852	9 669
Other expenditure	284 350	-	-	-	-	-	23 965	23 965	308 315	226 166	267 559
Total Expenditure	607 725	-	-	-	-	-	(46 646)	(46 646)	561 079	563 862	610 131
Surplus/(Deficit)	(53 537)	-	-	-	-	-	55 592	55 592	2 055	10 066	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	491 852	-	-	-	-	-	-	-	491 852	444 068	511 733
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Capital expenditure & funds sources											
Capital expenditure	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Transfers recognised - capital	435 210	-	-	-	-	-	56 642	56 642	491 852	445 042	511 733
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	9 092	-
Total sources of capital funds	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Financial position											
Total current assets	72 700	-	-	-	-	-	3 352	3 352	76 052	117 837	181 308
Total non current assets	4 140 059	-	-	-	-	-	70 592	70 592	4 210 651	4 624 242	4 801 841
Total current liabilities	57 700	-	-	-	-	-	18 000	18 000	75 700	138 612	98 936
Total non current liabilities	35 000	-	-	-	-	-	-	-	35 000	45 000	47 000
Community wealth/Equity	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 558 467	4 837 213
Cash flows											
Net cash from (used) operating	471 542	-	-	-	-	-	(54 741)	(54 741)	416 801	518 285	568 359
Net cash from (used) investing	(433 315)	-	-	-	-	-	30 488	30 488	(402 827)	(454 834)	(511 733)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	88	(5)
Cash/cash equivalents at the year end	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	89 991	123 593
Cash backing/surplus reconciliation											
Cash and investments available	20 000	-	-	-	-	-	6 452	6 452	26 452	66 967	123 597
Application of cash and investments	(59 987)	-	-	-	-	-	78 988	78 988	19 001	(25 934)	(79 561)
Balance - surplus (shortfall)	79 987	-	-	-	-	-	(72 536)	(72 536)	7 452	92 900	203 159
Asset Management											
Asset register summary (WDV)	2 591 277	-	-	-	-	-	55 592	55 592	2 646 869	3 095 642	3 273 241
Depreciation & asset impairment	60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	64 416	-	-	-	-	-	10 306	10 306	74 722	61 930	64 779
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	7	-	-	-	-	-	-	-	7	7	7
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - 30/06/2020

Standard Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		477 646	–	–	–	–	–	–	–	477 646	515 837	553 297
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		477 646	–	–	–	–	–	–	–	477 646	515 837	553 297
Internal audit		–	–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		1 911	–	–	–	–	–	596	596	2 507	1 911	1 911
Community and social services		1 911	–	–	–	–	–	596	596	2 507	1 911	1 911
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		12 304	–	–	–	–	–	6 000	6 000	18 304	8 996	7 223
Planning and development		12 304	–	–	–	–	–	6 000	6 000	18 304	8 996	7 223
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		552 929	–	–	–	–	–	1 900	1 900	554 829	491 252	559 433
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		536 191	–	–	–	–	–	1 900	1 900	538 091	480 113	547 781
Waste water management		16 738	–	–	–	–	–	–	–	16 738	11 140	11 652
Waste management		–	–	–	–	–	–	–	–	–	–	–
<b>Other</b>		1 250	–	–	–	–	–	450	450	1 700	–	–
<b>Total Revenue - Functional</b>	2	1 046 040	–	–	–	–	–	8 946	8 946	1 054 986	1 017 996	1 121 864
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		230 426	–	–	–	–	–	(43 227)	(43 227)	187 199	247 966	255 543
Executive and council		29 293	–	–	–	–	–	3 213	3 213	32 506	36 873	38 569
Finance and administration		201 132	–	–	–	–	–	(46 439)	(46 439)	154 693	211 093	216 974
Internal audit		–	–	–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		21 021	–	–	–	–	–	872	872	21 893	22 844	24 826
Community and social services		10 538	–	–	–	–	–	831	831	11 369	11 158	12 602
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		10 483	–	–	–	–	–	40	40	10 523	11 686	12 224
<b>Economic and environmental services</b>		38 692	–	–	–	–	–	898	898	39 590	20 502	21 445
Planning and development		38 692	–	–	–	–	–	898	898	39 590	20 502	21 445
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
<b>Trading services</b>		308 917	–	–	–	–	–	(5 070)	(5 070)	303 846	264 596	299 997
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		305 663	–	–	–	–	–	(5 064)	(5 064)	300 599	260 968	296 202
Waste water management		3 253	–	–	–	–	–	(6)	(6)	3 248	3 628	3 795
Waste management		–	–	–	–	–	–	–	–	–	–	–
<b>Other</b>		8 670	–	–	–	–	–	(119)	(119)	8 552	7 954	8 320
<b>Total Expenditure - Functional</b>	3	607 725	–	–	–	–	–	(46 646)	(46 646)	561 079	563 862	610 131
<b>Surplus/ (Deficit) for the year</b>		438 315	–	–	–	–	–	55 592	55 592	493 907	454 134	511 733

**References**

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

## DC26 Zululand - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 30/06/2020

Standard Classification Description											Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
												Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjsts.	Total Adjsts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousand											1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional																							
Municipal governance and administration												477 646	-	-	-	-	-	-	-	477 646	515 837	553 297	
Executive and council												-	-	-	-	-	-	-	-	-	-	-	
Mayor and Council												-	-	-	-	-	-	-	-	-	-	-	
Municipal Manager, Town Secretary and Chief Executive												-	-	-	-	-	-	-	-	-	-	-	
Finance and administration												477 646	-	-	-	-	-	-	-	477 646	515 837	553 297	
Administrative and Corporate Support												-	-	-	-	-	-	-	-	-	5 588	-	
Asset Management																							
Finance												477 346	-	-	-	-	-	-	-	477 346	509 849	552 879	
Fleet Management																							
Human Resources												300	-	-	-	-	-	-	-	300	400	418	
Information Technology																							
Legal Services																							
Marketing, Customer Relations, Publicity and Media Co-																							
Property Services																							
Risk Management																							
Security Services																							
Supply Chain Management																							
Valuation Service																							
Internal audit												-	-	-	-	-	-	-	-	-	-	-	
Governance Function																							
Community and public safety												1 911	-	-	-	-	-	596	596	2 507	1 911	1 911	
Community and social services												1 911	-	-	-	-	-	596	596	2 507	1 911	1 911	
Aged Care																							
Agricultural																							
Animal Care and Diseases																							
Cemeteries, Funeral Parlours and Crematoriums																							
Child Care Facilities																							
Community Halls and Facilities																							
Consumer Protection																							
Cultural Matters												1 911	-	-	-	-	-	-	-	1 911	1 911	1 911	
Disaster Management												-	-	-	-	-	-	596	596	596	-	-	
Education																							
Indigenous and Customary Law																							
Industrial Promotion																							
Language Policy																							
Libraries and Archives																							
Literacy Programmes																							
Media Services																							
Museums and Art Galleries																							
Population Development																							
Provincial Cultural Matters																							
Theatres																							
Zoo's																							
Sport and recreation												-	-	-	-	-	-	-	-	-	-	-	
Beaches and Jetties																							
Casinos, Racing, Gambling, Wagering																							
Community Parks (including Nurseries)																							
Recreational Facilities																							
Sports Grounds and Stadiums																							
Public safety												-	-	-	-	-	-	-	-	-	-	-	
Civil Defence																							
Cleansing																							
Control of Public Nuisances																							
Fencing and Fences																							
Fire Fighting and Protection																							
Licensing and Control of Animals																							
Police Forces, Traffic and Street Parking Control																							
Pounds																							
Housing												-	-	-	-	-	-	-	-	-	-	-	
Housing																							
Informal Settlements																							
Health												-	-	-	-	-	-	-	-	-	-	-	
Ambulance																							
Health Services												-	-	-	-	-	-	-	-	-	-	-	
Laboratory Services																							
Food Control																							
Health Surveillance and Prevention of Communicable																							
Vector Control																							
Chemical Safety																							
Economic and environmental services												12 304	-	-	-	-	-	6 000	6 000	18 304	8 996	7 223	
Planning and development												12 304	-	-	-	-	-	6 000	6 000	18 304	8 996	7 223	
Billboards																							
Corporate Wide Strategic Planning (IDPs, LEDs)												9 250	-	-	-	-	-	-	-	9 250	6 613	4 708	
Central City Improvement District																							
Development Facilitation																							



Media Services								-	-		
Museums and Art Galleries								-	-		
Population Development								-	-		
Provincial Cultural Matters								-	-		
Theatres								-	-		
Zoo's								-	-		
Sport and recreation	-	-	-	-	-	-	-	-	-	-	-
Beaches and Jetties								-	-		
Casinos, Racing, Gambling, Wagering								-	-		
Community Parks (including Nurseries)								-	-		
Recreational Facilities								-	-		
Sports Grounds and Stadiums								-	-		
Public safety	-	-	-	-	-	-	-	-	-	-	-
Civil Defence								-	-		
Cleansing								-	-		
Control of Public Nuisances								-	-		
Fencing and Fences								-	-		
Fire Fighting and Protection								-	-		
Licensing and Control of Animals								-	-		
Police Forces, Traffic and Street Parking Control								-	-		
Pounds								-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-
Housing								-	-		
Informal Settlements								-	-		
Health	10 483	-	-	-	-	-	-	40	40	10 523	11 686
Ambulance								-	-		
Health Services	10 483	-	-	-	-	-	-	40	40	10 523	11 686
Laboratory Services								-	-		
Food Control								-	-		
Health Surveillance and Prevention of Communicable								-	-		
Vector Control								-	-		
Chemical Safety								-	-		
Economic and environmental services	38 692	-	-	-	-	-	-	898	898	39 590	20 502
Planning and development	38 692	-	-	-	-	-	-	898	898	39 590	20 502
Billboards								-	-		
Corporate Wide Strategic Planning (IDPs, LEDs)	21 859	-	-	-	-	-	-	(841)	(841)	21 018	9 526
Central City Improvement District								-	-		
Development Facilitation								-	-		
Economic Development/Planning	4 954	-	-	-	-	-	-	4 675	4 675	9 630	3 690
Regional Planning and Development								-	-		
Town Planning, Building Regulations and Enforcement, and								-	-		
City Engineer								-	-		
Project Management Unit								-	-		
Provincial Planning								-	-		
Support to Local Municipalities	11 879	-	-	-	-	-	-	(2 937)	(2 937)	8 942	7 286
Road transport	-	-	-	-	-	-	-	-	-	-	-
Public Transport								-	-		
Road and Traffic Regulation								-	-		
Roads								-	-		
Taxi Ranks								-	-		
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape								-	-		
Coastal Protection								-	-		
Indigenous Forests								-	-		
Nature Conservation								-	-		
Pollution Control								-	-		
Soil Conservation								-	-		
Trading services	308 917	-	-	-	-	-	-	(5 070)	(5 070)	303 846	264 596
Energy sources	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems								-	-		
Nonelectric Energy								-	-		
Water management	305 663	-	-	-	-	-	-	(5 064)	(5 064)	300 599	260 968
Water Treatment	30 958	-	-	-	-	-	-	(405)	(405)	30 553	37 554
Water Distribution	274 705	-	-	-	-	-	-	(4 659)	(4 659)	270 046	223 415
Water Storage								-	-		
Waste water management	3 253	-	-	-	-	-	-	(6)	(6)	3 248	3 628
Public Toilets								-	-		
Sewerage	3 253	-	-	-	-	-	-	(6)	(6)	3 248	3 628
Storm Water Management								-	-		
Waste Water Treatment								-	-		
Waste management	-	-	-	-	-	-	-	-	-	-	-
Recycling								-	-		
Solid Waste Disposal (Landfill Sites)								-	-		
Solid Waste Removal								-	-		
Street Cleaning								-	-		
Other	8 670	-	-	-	-	-	-	(119)	(119)	8 552	7 954
Abattoirs								-	-		
Air Transport	6 170	-	-	-	-	-	-	(424)	(424)	5 746	5 941
Forestry								-	-		
Licensing and Regulation								-	-		
Markets								-	-		
Tourism	2 501	-	-	-	-	-	-	305	305	2 806	2 013

Total Expenditure - Functional	3	607 725	–	–	–	–	–	(46 646)	(46 646)	561 079	563 862	610 131
Surplus/ (Deficit) for the year		438 315	–	–	–	–	–	55 592	55 592	493 907	454 134	511 733

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

## DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/06/2020

Vote Description  [Insert departmental structure etc]	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue by Vote</b>	1											
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		300	-	-	-	-	-	596	596	896	400	418
Vote 03 - Finance		477 346	-	-	-	-	-	-	-	477 346	509 849	552 879
Vote 04 - Community Development		12 411	-	-	-	-	-	450	450	12 861	14 112	6 619
Vote 05 - Planning & Wsa		501 220	-	-	-	-	-	6 000	6 000	507 220	441 128	507 025
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		38 025	-	-	-	-	-	1 900	1 900	39 925	41 368	43 271
Vote 09 - Waste Water		16 738	-	-	-	-	-	-	-	16 738	11 140	11 652
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 046 040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 946</b>	<b>8 946</b>	<b>1 054 986</b>	<b>1 017 996</b>	<b>1 121 864</b>
<b>Expenditure by Vote</b>	1											
Vote 01 - Council		29 293	-	-	-	-	-	3 213	3 213	32 506	36 873	38 569
Vote 02 - Corporate Services		85 313	-	-	-	-	-	13 080	13 080	98 394	76 116	77 526
Vote 03 - Finance		112 919	-	-	-	-	-	(56 910)	(56 910)	56 009	132 382	138 416
Vote 04 - Community Development		54 451	-	-	-	-	-	(2 697)	(2 697)	51 753	42 919	44 142
Vote 05 - Planning & Wsa		89 994	-	-	-	-	-	(52 735)	(52 735)	37 259	29 958	31 336
Vote 06 - Technical Services		-	-	-	-	-	-	1	1	1	1 926	2 014
Vote 07 - Water Purification		30 958	-	-	-	-	-	(405)	(405)	30 553	37 554	39 281
Vote 08 - Water Distribution		201 544	-	-	-	-	-	49 812	49 812	251 356	202 507	235 051
Vote 09 - Waste Water		3 253	-	-	-	-	-	(6)	(6)	3 248	3 628	3 795
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>607 725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(46 646)</b>	<b>(46 646)</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>

## References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget H = (A or A1/2 etc) + G

[illegible]

DC26 Zululand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30/06/2020

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue by Vote</b>	1											
<b>Vote 01 - Council</b>		-	-	-	-	-	-	-	-	-	-	-
01.1 - Council		-	-	-	-	-	-	-	-	-	-	-
01.2 - Municipal Manager Administration		-	-	-	-	-	-	-	-	-	-	-
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 02 - Corporate Services</b>		300	-	-	-	-	-	596	596	896	400	418
02.1 - Corporate Services Administration		-	-	-	-	-	-	-	-	-	-	-
02.2 - Human Resources		300	-	-	-	-	-	-	-	300	400	418
02.3 - Airport		-	-	-	-	-	-	-	-	-	-	-
02.4 - Disaster Management		-	-	-	-	-	-	596	596	596	-	-
<b>Vote 03 - Finance</b>		477 346	-	-	-	-	-	-	-	477 346	509 849	552 879
03.1 - Financial Services Administration		475 881	-	-	-	-	-	-	-	475 881	508 649	551 679
03.2 - Budget & Treasury Office		1 465	-	-	-	-	-	-	-	1 465	1 200	1 200
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 04 - Community Development</b>		12 411	-	-	-	-	-	450	450	12 861	14 112	6 619
04.1 - Community & Social Serv. Administration		-	-	-	-	-	-	-	-	-	5 588	-
04.2 - Indonsa		1 911	-	-	-	-	-	-	-	1 911	1 911	1 911
04.3 - Municipal Health		-	-	-	-	-	-	-	-	-	-	-
04.4 - Tourism		1 250	-	-	-	-	-	450	450	1 700	-	-
04.5 - Local Economic Development		9 250	-	-	-	-	-	-	-	9 250	6 613	4 708
04.6 - Community Development		-	-	-	-	-	-	-	-	-	-	-
04.7 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 05 - Planning &amp; Wsa</b>		501 220	-	-	-	-	-	6 000	6 000	507 220	441 128	507 025
05.1 - Planning Administration		3 054	-	-	-	-	-	-	-	3 054	2 383	2 515
05.2 - Wsa Administration		-	-	-	-	-	-	6 000	6 000	6 000	-	-
05.3 - Project Management		498 166	-	-	-	-	-	-	-	498 166	438 745	504 510
<b>Vote 06 - Technical Services</b>		-	-	-	-	-	-	-	-	-	-	-
06.1 - Project Management Unit		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 07 - Water Purification</b>		-	-	-	-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi		-	-	-	-	-	-	-	-	-	-	-
07.2 - Water Purification - Edumbe		-	-	-	-	-	-	-	-	-	-	-
07.3 - Water Purification - Nongoma		-	-	-	-	-	-	-	-	-	-	-
07.4 - Water Purification - Pongola		-	-	-	-	-	-	-	-	-	-	-
07.5 - Water Purification - Ulundi		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 08 - Water Distribution</b>		38 025	-	-	-	-	-	1 900	1 900	39 925	41 368	43 271
08.1 - Water Distribution Abaqulusi Wsp		-	-	-	-	-	-	-	-	-	-	-
08.2 - Water Distribution Endume Wsp		100	-	-	-	-	-	-	-	100	-	-
08.3 - Water Distribution Nongoma Wsp		-	-	-	-	-	-	-	-	-	-	-
08.4 - Water Distribution Pongola Wsp		-	-	-	-	-	-	-	-	-	-	-
08.5 - Water Distribution Ulundi Wsp		-	-	-	-	-	-	-	-	-	-	-
08.6 - Water Distribution Zululand Wsp		37 925	-	-	-	-	-	1 900	1 900	39 825	41 368	43 271
<b>Vote 09 - Waste Water</b>		16 738	-	-	-	-	-	-	-	16 738	11 140	11 652
09.1 - Waste Water Abaqulusi Sanitation		-	-	-	-	-	-	-	-	-	-	-
09.2 - Waste Water Endume Sanitation		60	-	-	-	-	-	-	-	60	-	-
09.3 - Waste Water Nongoma Sanitation		-	-	-	-	-	-	-	-	-	-	-
09.4 - Waste Water Pongola Sanitation		-	-	-	-	-	-	-	-	-	-	-
09.5 - Waste Water Ulundi Sanitation		16 678	-	-	-	-	-	-	-	16 678	11 140	11 652
<b>Vote 10 -</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>		-	-	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - *</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	1 046 040	-	-	-	-	-	8 946	8 946	1 054 986	1 017 996	1 121 864
<b>Expenditure by Vote</b>	1											
<b>Vote 01 - Council</b>		29 293	-	-	-	-	-	3 213	3 213	32 506	36 873	38 569
01.1 - Council		24 446	-	-	-	-	-	4 126	4 126	28 573	26 035	27 233
01.2 - Municipal Manager Administration		4 847	-	-	-	-	-	(914)	(914)	3 933	10 838	11 336
01.3 - Office Of The Speaker		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 02 - Corporate Services</b>		85 313	-	-	-	-	-	13 080	13 080	98 394	76 116	77 526
02.1 - Corporate Services Administration		64 328	-	-	-	-	-	11 703	11 703	76 031	62 046	62 808
02.2 - Human Resources		10 098	-	-	-	-	-	688	688	10 786	8 129	8 503
02.3 - Airport		6 170	-	-	-	-	-	(424)	(424)	5 746	5 941	6 215
02.4 - Disaster Management		4 717	-	-	-	-	-	1 114	1 114	5 830	-	-
<b>Vote 03 - Finance</b>		112 919	-	-	-	-	-	(56 910)	(56 910)	56 009	132 382	138 416
03.1 - Financial Services Administration		111 639	-	-	-	-	-	(57 947)	(57 947)	53 692	131 061	137 089
03.2 - Budget & Treasury Office		1 280	-	-	-	-	-	1 037	1 037	2 317	1 321	1 327
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 04 - Community Development</b>		54 451	-	-	-	-	-	(2 697)	(2 697)	51 753	42 919	44 142
04.1 - Community & Social Serv. Administration		13 787	-	-	-	-	-	(1 920)	(1 920)	11 867	8 536	7 247
04.2 - Indonsa		5 821	-	-	-	-	-	(282)	(282)	5 539	4 782	5 933
04.3 - Municipal Health		10 483	-	-	-	-	-	40	40	10 523	11 686	12 224
04.4 - Tourism		2 501	-	-	-	-	-	305	305	2 806	2 013	2 105
04.5 - Local Economic Development		21 859	-	-	-	-	-	(841)	(841)	21 018	9 526	9 964
04.6 - Community Development		-	-	-	-	-	-	-	-	-	-	-
04.7 - Disaster Management		-	-	-	-	-	-	-	-	-	6 376	6 670
<b>Vote 05 - Planning &amp; Wsa</b>		89 994	-	-	-	-	-	(52 735)	(52 735)	37 259	29 958	31 336



05.1 - Planning Administration		11 879	-	-	-	-	-	(2 937)	(2 937)	8 942	7 286	7 621
05.2 - Wsa Administration		4 954	-	-	-	-	-	4 675	4 675	9 630	3 690	3 860
05.3 - Project Management		73 161	-	-	-	-	-	(54 473)	(54 473)	18 688	18 982	19 855
<b>Vote 06 - Technical Services</b>		-	-	-	-	-	-	1	1	1	<b>1 926</b>	<b>2 014</b>
06.1 - Project Management Unit		-	-	-	-	-	-	1	1	1	1 926	2 014
<b>Vote 07 - Water Purification</b>		<b>30 958</b>	-	-	-	-	-	<b>(405)</b>	<b>(405)</b>	30 553	<b>37 554</b>	<b>39 281</b>
07.1 - Water Purification - Abaqulusi		-	-	-	-	-	-	-	-	-	-	-
07.2 - Water Purification - Edumbe		5 729	-	-	-	-	-	(10)	(10)	5 719	7 969	8 336
07.3 - Water Purification - Nongoma		8 956	-	-	-	-	-	(14)	(14)	8 942	11 389	11 913
07.4 - Water Purification - Pongola		4 287	-	-	-	-	-	-	-	4 287	5 601	5 858
07.5 - Water Purification - Ulundi		11 987	-	-	-	-	-	(382)	(382)	11 605	12 595	13 174
<b>Vote 08 - Water Distribution</b>		<b>201 544</b>	-	-	-	-	-	<b>49 812</b>	<b>49 812</b>	251 356	<b>202 507</b>	<b>235 051</b>
08.1 - Water Distribution Abaqulusi Wsp		6 233	-	-	-	-	-	-	-	6 233	7 068	7 393
08.2 - Water Distribution Endume Wsp		12 401	-	-	-	-	-	(2 366)	(2 366)	10 035	13 240	13 849
08.3 - Water Distribution Nongoma Wsp		23 498	-	-	-	-	-	464	464	23 962	21 273	22 251
08.4 - Water Distribution Pongola Wsp		19 308	-	-	-	-	-	(2 118)	(2 118)	17 190	19 999	20 919
08.5 - Water Distribution Ulundi Wsp		41 494	-	-	-	-	-	(1 865)	(1 865)	39 629	36 378	38 762
08.6 - Water Distribution Zululand Wsp		98 610	-	-	-	-	-	55 697	55 697	154 307	104 549	131 877
<b>Vote 09 - Waste Water</b>		<b>3 253</b>	-	-	-	-	-	<b>(6)</b>	<b>(6)</b>	3 248	<b>3 628</b>	<b>3 795</b>
09.1 - Waste Water Abaqulusi Sanitation		162	-	-	-	-	-	-	-	162	313	328
09.2 - Waste Water Endume Sanitation		329	-	-	-	-	-	(2)	(2)	327	378	395
09.3 - Waste Water Nongoma Sanitation		382	-	-	-	-	-	(1)	(1)	380	227	238
09.4 - Waste Water Pongola Sanitation		481	-	-	-	-	-	(2)	(2)	478	518	542
09.5 - Waste Water Ulundi Sanitation		1 900	-	-	-	-	-	-	-	1 900	2 192	2 293
<b>Vote 10 - .</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 - .</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 - .</b>		-	-	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - *</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>607 725</b>	-	-	-	-	-	<b>(46 646)</b>	<b>(46 646)</b>	561 079	<b>563 862</b>	<b>610 131</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>438 315</b>	-	-	-	-	-	<b>55 592</b>	<b>55 592</b>	493 907	<b>454 134</b>	<b>511 733</b>

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

DC26 Zululand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	38 025	–	–	–	–	–	–	–	38 025	41 368	43 271
Service charges - sanitation revenue	2	16 738	–	–	–	–	–	–	–	16 738	11 140	11 652
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		180	–	–	–	–	–	–	–	180	200	209
Interest earned - external investments		10 000	–	–	–	–	–	(1 000)	(1 000)	9 000	5 000	5 230
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		90	–	–	–	–	–	–	–	90	100	105
Licences and permits		–	–	–	–	–	–	–	–	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		487 804	–	–	–	–	–	8 946	8 946	496 750	515 221	548 723
Other revenue	2	1 351	–	–	–	–	–	1 000	1 000	2 351	900	941
Gains		–	–	–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>554 188</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8 946</b>	<b>8 946</b>	<b>563 134</b>	<b>573 928</b>	<b>610 131</b>
<b>Expenditure By Type</b>												
Employee related costs		200 218	–	–	–	–	–	–	–	200 218	223 466	224 058
Remuneration of councillors		7 940	–	–	–	–	–	–	–	7 940	8 350	8 735
Debt impairment		6 000	–	–	–	–	–	(3 706)	(3 706)	2 294	11 000	11 506
Depreciation & asset impairment		60 331	–	–	–	–	–	(59 564)	(59 564)	768	62 886	65 778
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Bulk purchases		29 000	–	–	–	–	–	(7 297)	(7 297)	21 703	23 552	25 346
Other materials		25 736	–	–	–	–	–	(10 267)	(10 267)	15 468	8 590	8 985
Contracted services		173 570	–	–	–	–	–	40 344	40 344	213 914	139 217	176 725
Transfers and subsidies		150	–	–	–	–	–	6 517	6 517	6 667	10 852	9 669
Other expenditure		104 780	–	–	–	–	–	(12 673)	(12 673)	92 107	75 949	79 328
Losses		–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>607 725</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(46 646)</b>	<b>(46 646)</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>
<b>Surplus/(Deficit)</b>		<b>(53 537)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 592</b>	<b>55 592</b>	<b>2 055</b>	<b>10 066</b>	<b>–</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		491 852	–	–	–	–	–	–	–	491 852	444 068	511 733
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) before taxation</b>		<b>438 315</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Taxation		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>438 315</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>438 315</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>438 315</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Planning & Wsa		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		1 700	-	-	-	-	-	(900)	(900)	800	7 870	-
Vote 03 - Finance		1 255	-	-	-	-	-	-	-	1 255	1 222	-
Vote 04 - Community Development		-	-	-	-	-	-	-	-	-	13 175	4 708
Vote 05 - Planning & Wsa		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		150	-	-	-	-	-	(150)	(150)	0	-	-
Vote 09 - Waste Water		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
<b>Total Capital Expenditure - Vote</b>		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		2 355	-	-	-	-	-	(900)	(900)	1 455	14 530	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 355	-	-	-	-	-	(900)	(900)	1 455	14 530	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-	974	-
Community and social services		-	-	-	-	-	-	-	-	-	974	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	2 504	2 504	2 504	8 996	7 223
Planning and development		-	-	-	-	-	-	2 504	2 504	2 504	8 996	7 223
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		435 360	-	-	-	-	-	53 988	53 988	489 348	429 484	504 510
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		435 360	-	-	-	-	-	53 988	53 988	489 348	429 484	504 510
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		600	-	-	-	-	-	-	-	600	150	-
<b>Total Capital Expenditure - Functional</b>	3	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
<b>Funded by:</b>												
National Government		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Provincial Government		-	-	-	-	-	-	0	0	0	13 175	4 708
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	435 210	-	-	-	-	-	56 642	56 642	491 852	445 042	511 733
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		3 105	-	-	-	-	-	(1 050)	(1 050)	2 055	9 092	-
<b>Total Capital Funding</b>		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733

**References:**

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 30/06/2020

Vote Description <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>Capital expenditure - Municipal Vote</b>	2												
<b>Multi-year expenditure appropriation</b>													
<b>Vote 01 - Council</b>		-	-	-	-	-	-	-	-	-	-	-	-
01.1 - Council									-	-	-	-	-
01.2 - Municipal Manager Administration									-	-	-	-	-
01.3 - Office Of The Speaker									-	-	-	-	-
<b>Vote 02 - Corporate Services</b>		-	-	-	-	-	-	-	-	-	-	-	-
02.1 - Corporate Services Administration									-	-	-	-	-
02.2 - Human Resources									-	-	-	-	-
02.3 - Airport									-	-	-	-	-
02.4 - Disaster Management									-	-	-	-	-
<b>Vote 03 - Finance</b>		-	-	-	-	-	-	-	-	-	-	-	-
03.1 - Financial Services Administration									-	-	-	-	-
03.2 - Budget & Treasury Office									-	-	-	-	-
03.3 - Budget & Treasury Office									-	-	-	-	-
<b>Vote 04 - Community Development</b>		-	-	-	-	-	-	-	-	-	-	-	-
04.1 - Community & Social Serv. Administration									-	-	-	-	-
04.2 - Indonsa									-	-	-	-	-
04.3 - Municipal Health									-	-	-	-	-
04.4 - Tourism									-	-	-	-	-
04.5 - Local Economic Development									-	-	-	-	-
04.6 - Community Development									-	-	-	-	-
04.7 - Disaster Management									-	-	-	-	-
<b>Vote 05 - Planning &amp; Wsa</b>		-	-	-	-	-	-	-	-	-	-	-	-
05.1 - Planning Administration									-	-	-	-	-
05.2 - Wsa Administration									-	-	-	-	-
05.3 - Project Management									-	-	-	-	-
<b>Vote 06 - Technical Services</b>		-	-	-	-	-	-	-	-	-	-	-	-
06.1 - Project Management Unit									-	-	-	-	-
<b>Vote 07 - Water Purification</b>		-	-	-	-	-	-	-	-	-	-	-	-
07.1 - Water Purification - Abaqulusi									-	-	-	-	-
07.2 - Water Purification - Edumbe									-	-	-	-	-
07.3 - Water Purification - Nongoma									-	-	-	-	-
07.4 - Water Purification - Pongola									-	-	-	-	-
07.5 - Water Purification - Ulundi									-	-	-	-	-
<b>Vote 08 - Water Distribution</b>		-	-	-	-	-	-	-	-	-	-	-	-
08.1 - Water Distribution Abaqulusi Wsp									-	-	-	-	-
08.2 - Water Distribution Endume Wsp									-	-	-	-	-
08.3 - Water Distribution Nongoma Wsp									-	-	-	-	-
08.4 - Water Distribution Pongola Wsp									-	-	-	-	-
08.5 - Water Distribution Ulundi Wsp									-	-	-	-	-
08.6 - Water Distribution Zululand Wsp									-	-	-	-	-
<b>Vote 09 - Waste Water</b>		-	-	-	-	-	-	-	-	-	-	-	-
09.1 - Waste Water Abaqulusi Sanitation									-	-	-	-	-
09.2 - Waste Water Endume Sanitation									-	-	-	-	-
09.3 - Waste Water Nongoma Sanitation									-	-	-	-	-
09.4 - Waste Water Pongola Sanitation									-	-	-	-	-
09.5 - Waste Water Ulundi Sanitation									-	-	-	-	-
<b>Vote 10 - .</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 - .</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 - .</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 - .</b>		-	-	-	-	-	-	-	-	-	-	-	-
13.1 - Electricity Reporting Function									-	-	-	-	-
<b>Vote 14 - *</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 - Other</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>	2												
<b>Single-year expenditure appropriation</b>													
<b>Vote 01 - Council</b>		-	-	-	-	-	-	-	-	-	-	-	-
01.1 - Council									-	-	-	-	-
01.2 - Municipal Manager Administration									-	-	-	-	-
01.3 - Office Of The Speaker									-	-	-	-	-
<b>Vote 02 - Corporate Services</b>		1 700	-	-	-	-	-	(900)	(900)	800	7 870	-	-
02.1 - Corporate Services Administration		1 100	-	-	-	-	-	(900)	(900)	200	7 720	-	-
02.2 - Human Resources		-	-	-	-	-	-	-	-	-	-	-	-
02.3 - Airport		600	-	-	-	-	-	-	-	600	150	-	-
02.4 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 03 - Finance</b>		1 255	-	-	-	-	-	-	-	1 255	1 222	-	-
03.1 - Financial Services Administration		1 150	-	-	-	-	-	(50)	(50)	1 100	1 222	-	-
03.2 - Budget & Treasury Office		105	-	-	-	-	-	50	50	155	-	-	-
03.3 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 04 - Community Development</b>		-	-	-	-	-	-	-	-	-	13 175	4 708	-
04.1 - Community & Social Serv. Administration		-	-	-	-	-	-	-	-	-	5 588	-	-
04.2 - Indonsa		-	-	-	-	-	-	-	-	-	974	-	-
04.3 - Municipal Health		-	-	-	-	-	-	-	-	-	-	-	-
04.4 - Tourism		-	-	-	-	-	-	-	-	-	-	-	-
04.5 - Local Economic Development		-	-	-	-	-	-	-	-	-	6 613	4 708	-

04.6 - Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-
04.7 - Disaster Management	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 05 - Planning &amp; Wsa</b>	<b>435 210</b>	-	-	-	-	-	-	<b>56 642</b>	56 642	491 852	<b>431 867</b>	<b>507 025</b>	
05.1 - Planning Administration	-	-	-	-	-	-	-	2 504	2 504	2 504	2 383	2 515	
05.2 - Wsa Administration	-	-	-	-	-	-	-	-	-	-	-	-	
05.3 - Project Management	435 210	-	-	-	-	-	-	54 138	54 138	489 348	429 484	504 510	
<b>Vote 06 - Technical Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	
06.1 - Project Management Unit	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Vote 07 - Water Purification</b>	-	-	-	-	-	-	-	-	-	-	-	-	
07.1 - Water Purification - Abaqulusi	-	-	-	-	-	-	-	-	-	-	-	-	
07.2 - Water Purification - Edumbe	-	-	-	-	-	-	-	-	-	-	-	-	
07.3 - Water Purification - Nongoma	-	-	-	-	-	-	-	-	-	-	-	-	
07.4 - Water Purification - Pongola	-	-	-	-	-	-	-	-	-	-	-	-	
07.5 - Water Purification - Ulundi	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Vote 08 - Water Distribution</b>	<b>150</b>	-	-	-	-	-	-	<b>(150)</b>	(150)	0	-	-	
08.1 - Water Distribution Abaqulusi Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.2 - Water Distribution Endume Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.3 - Water Distribution Nongoma Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.4 - Water Distribution Pongola Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.5 - Water Distribution Ulundi Wsp	-	-	-	-	-	-	-	-	-	-	-	-	
08.6 - Water Distribution Zululand Wsp	150	-	-	-	-	-	-	(150)	(150)	0	-	-	
<b>Vote 09 - Waste Water</b>	-	-	-	-	-	-	-	-	-	-	-	-	
09.1 - Waste Water Abaqulusi Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
09.2 - Waste Water Endume Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
09.3 - Waste Water Nongoma Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
09.4 - Waste Water Pongola Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
09.5 - Waste Water Ulundi Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Vote 10 - .</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Vote 11 - .</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Vote 12 - .</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Vote 13 - .</b>	-	-	-	-	-	-	-	-	-	-	-	-	
13.1 - Electricity Reporting Function	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Vote 14 - *</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Vote 15 - Other</b>	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital single-year expenditure sub-total</b>	<b>438 315</b>	-	-	-	-	-	-	<b>55 592</b>	55 592	493 907	<b>454 134</b>	<b>511 733</b>	
<b>Total Capital Expenditure</b>	<b>438 315</b>	-	-	-	-	-	-	<b>55 592</b>	55 592	493 907	<b>454 134</b>	<b>511 733</b>	

#### References

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

**DC26 Zululand - Table B6 Adjustments Budget Financial Position - 30/06/2020**

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>		<b>A</b>		<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		20 000	–	–	–	–	–	6 452	6 452	26 452	66 967	123 597
Call investment deposits	1	–	–	–	–	–	–	–	–	–	–	–
Consumer debtors	1	28 700	–	–	–	–	–	(2 700)	(2 700)	26 000	35 404	42 027
Other debtors		20 000	–	–	–	–	–	1 000	1 000	21 000	11 467	11 467
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–	–
Inventory		4 000	–	–	–	–	–	(1 400)	(1 400)	2 600	4 000	4 217
<b>Total current assets</b>		<b>72 700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 352</b>	<b>3 352</b>	<b>76 052</b>	<b>117 837</b>	<b>181 308</b>
<b>Non current assets</b>												
Long-term receivables		–	–	–	–	–	–	15 000	15 000	15 000	14 300	14 300
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	4 137 959	–	–	–	–	–	56 602	56 602	4 194 561	4 608 942	4 787 541
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		2 100	–	–	–	–	–	(1 010)	(1 010)	1 090	1 000	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>4 140 059</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>70 592</b>	<b>70 592</b>	<b>4 210 651</b>	<b>4 624 242</b>	<b>4 801 841</b>
<b>TOTAL ASSETS</b>		<b>4 212 759</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>73 944</b>	<b>73 944</b>	<b>4 286 704</b>	<b>4 742 079</b>	<b>4 983 149</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		3 700	–	–	–	–	–	–	–	3 700	3 612	3 617
Trade and other payables		42 000	–	–	–	–	–	18 000	18 000	60 000	120 000	77 319
Provisions		12 000	–	–	–	–	–	–	–	12 000	15 000	18 000
<b>Total current liabilities</b>		<b>57 700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>18 000</b>	<b>18 000</b>	<b>75 700</b>	<b>138 612</b>	<b>98 936</b>
<b>Non current liabilities</b>												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	35 000	–	–	–	–	–	–	–	35 000	45 000	47 000
<b>Total non current liabilities</b>		<b>35 000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>35 000</b>	<b>45 000</b>	<b>47 000</b>
<b>TOTAL LIABILITIES</b>		<b>92 700</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>18 000</b>	<b>18 000</b>	<b>110 700</b>	<b>183 612</b>	<b>145 936</b>
<b>NET ASSETS</b>	2	<b>4 120 059</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 944</b>	<b>55 944</b>	<b>4 176 004</b>	<b>4 558 467</b>	<b>4 837 213</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		4 120 059	–	–	–	–	–	55 944	55 944	4 176 004	4 558 467	4 837 213
Reserves		–	–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>4 120 059</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 944</b>	<b>55 944</b>	<b>4 176 004</b>	<b>4 558 467</b>	<b>4 837 213</b>

**References**

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Table B7 Adjustments Budget Cash Flows - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates									-	-		
Service charges		46 549						(10 953)	(10 953)	35 596		
Other revenue		71 531	-	-	-	-	-	(69 180)	(69 180)	2 351	128 130	130 000
Transfers and Subsidies - Operational	1	487 804	-	-	-	-	-	8 946	8 946	496 750	515 221	548 723
Transfers and Subsidies - Capital	1	491 852	-	-	-	-	-	-	-	491 852	444 068	511 733
Interest		10 000	-	-	-	-	-	(1 000)	(1 000)	9 000	5 000	5 230
Dividends									-	-		
<b>Payments</b>												
Suppliers and employees		(636 044)	-	-	-	-	-	23 833	23 833	(612 210)	(574 134)	(627 327)
Finance charges			-	-	-	-	-	-	-	-	-	-
Transfers and Grants	1	(150)						(6 388)	(6 388)	(6 538)		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>471 542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(54 741)</b>	<b>(54 741)</b>	<b>416 801</b>	<b>518 285</b>	<b>568 359</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		5 000						(5 000)	(5 000)	-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	93 080	93 080	93 080	(700)	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	(2 000)	(2 000)	(2 000)	-	-
<b>Payments</b>												
Capital assets		(438 315)	-	-	-	-	-	(55 592)	(55 592)	(493 907)	(454 134)	(511 733)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(433 315)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30 488</b>	<b>30 488</b>	<b>(402 827)</b>	<b>(454 834)</b>	<b>(511 733)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans									-	-		
Borrowing long term/refinancing									-	-		
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	88	(5)
<b>Payments</b>												
Repayment of borrowing									-	-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>(5)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>38 227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24 253)</b>	<b>(24 253)</b>	<b>13 974</b>	<b>63 538</b>	<b>56 621</b>
Cash/cash equivalents at the year begin:	2	12 478	-	-	-	-	-	-	-	12 478	26 452	66 973
Cash/cash equivalents at the year end:	2	50 705	-	-	-	-	-	(24 253)	(24 253)	26 452	89 991	123 593

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC26 Zululand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	50 705	–	–	–	–	–	(24 253)	(24 253)	26 452	89 991	123 593
Other current investments > 90 days		(30 705)	–	–	–	–	–	30 705	30 705	0	(23 024)	4
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		20 000	–	–	–	–	–	6 452	6 452	26 452	66 967	123 597
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	(59 987)	–					78 988	78 988	19 001	(25 934)	(79 561)
Other provisions									–	–		
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		(59 987)	–	–	–	–	–	78 988	78 988	19 001	(25 934)	(79 561)
Surplus(shortfall)		79 987	–	–	–	–	–	(72 536)	(72 536)	7 452	92 900	203 159

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be explained)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$



**DC26 Zululand - Table B9 Asset Management - 30/06/2020**

Description		Ref	Budget Year 2019/20									Budget Year	Budget Year
			Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1 2020/21	+2 2021/22
			Budget			capital	Unavoid.	Govt			Budget	Adjusted	Adjusted
R thousands			A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
CAPITAL EXPENDITURE													
Total New Assets to be adjusted		1	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Roads Infrastructure			-	-	-	-	-	-	2 504	2 504	2 504	2 383	2 515
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			435 210	-	-	-	-	-	43 236	43 236	478 446	384 687	504 510
Sanitation Infrastructure			-	-	-	-	-	-	10 902	10 902	10 902	44 797	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Community Facilities			-	-	-	-	-	-	-	-	-	6 613	4 708
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	5 588	-
Community Assets			-	-	-	-	-	-	-	-	-	12 201	4 708
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets		6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-
Intangible Assets			1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-
Computer Equipment			605	-	-	-	-	-	(70)	(70)	535	5 222	-
Furniture and Office Equipment			100	-	-	-	-	-	110	110	210	120	-
Machinery and Equipment			750	-	-	-	-	-	70	70	820	1 124	-
Transport Assets			150	-	-	-	-	-	(150)	(150)	0	2 600	-
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted		2	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Community Facilities			-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets		6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted		2a	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-	-

Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Roads Infrastructure		-	-	-	-	-	-	2 504	2 504	2 504	2 383	2 515
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	-	43 236	43 236	478 446	384 687	504 510
Sanitation Infrastructure		-	-	-	-	-	-	10 902	10 902	10 902	44 797	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Community Facilities		-	-	-	-	-	-	-	-	-	6 613	4 708
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	5 588	-
Community Assets		-	-	-	-	-	-	-	-	-	12 201	4 708
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-
Intangible Assets		1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-
Computer Equipment		605	-	-	-	-	-	(70)	(70)	535	5 222	-
Furniture and Office Equipment		100	-	-	-	-	-	110	110	210	120	-
Machinery and Equipment		750	-	-	-	-	-	70	70	820	1 124	-
Transport Assets		150	-	-	-	-	-	(150)	(150)	0	2 600	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	<b>438 315</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>2 591 277</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55 592</b>	<b>55 592</b>	<b>2 646 869</b>	<b>3 095 642</b>	<b>3 273 241</b>
Roads Infrastructure		-	-	-	-	-	-	2 504	2 504	2 504	2 383	2 515
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		435 210	-	-	-	-	-	43 236	43 236	478 446	384 687	504 510
Sanitation Infrastructure		-	-	-	-	-	-	10 902	10 902	10 902	44 797	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		435 210	-	-	-	-	-	56 642	56 642	491 852	431 867	507 025
Community Assets		-	-	-	-	-	-	-	-	-	12 201	4 708
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 142 982	-	-	-	-	-	-	-	2 142 982	2 641 508	2 761 508

Biological or Cultivated Assets												
Intangible Assets		2 100	-	-	-	-	-	(1 010)	(1 010)	1 090	1 000	-
Computer Equipment		5 105	-	-	-	-	-	(70)	(70)	5 035	5 222	-
Furniture and Office Equipment		2 180	-	-	-	-	-	110	110	2 290	120	-
Machinery and Equipment		1 550	-	-	-	-	-	70	70	1 620	1 124	-
Transport Assets		2 150	-	-	-	-	-	(150)	(150)	2 000	2 600	-
Land												
Zoo's, Marine and Non-biological Animals												
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>2 591 277</b>	-	-	-	-	-	<b>55 592</b>	<b>55 592</b>	<b>2 646 869</b>	<b>3 095 642</b>	<b>3 273 241</b>
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		60 331	-	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778
<b>Repairs and Maintenance by asset class</b>	3	<b>64 416</b>	-	-	-	-	-	<b>10 306</b>	<b>10 306</b>	<b>74 722</b>	<b>61 930</b>	<b>64 779</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		59 561	-	-	-	-	-	8 514	8 514	68 075	57 000	59 622
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		59 561	-	-	-	-	-	8 514	8 514	68 075	57 000	59 622
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2 500	-	-	-	-	-	1 666	1 666	4 166	2 500	2 615
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 500	-	-	-	-	-	1 666	1 666	4 166	2 500	2 615
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		700	-	-	-	-	-	(613)	(613)	87	900	941
Furniture and Office Equipment		100	-	-	-	-	-	(57)	(57)	43	100	105
Machinery and Equipment		555	-	-	-	-	-	(522)	(522)	33	430	450
Transport Assets		1 000	-	-	-	-	-	1 317	1 317	2 317	1 000	1 046
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>124 747</b>	-	-	-	-	-	<b>(49 258)</b>	<b>(49 258)</b>	<b>75 489</b>	<b>124 816</b>	<b>130 557</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		0.0%	0.0%							0.0%	0.0%	0.0%
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>		0.0%	0.0%							0.0%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>		2.5%	0.0%							2.8%	2.0%	2.0%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		2.5%	0.0%							2.8%	2.0%	2.0%

#### References

- Detail of new assets provided in Table SB18a
- Detail of renewal of existing assets provided in Table SB18b
- Detail of upgrading of existing assets provided in Table SB18e
- Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Table B10 Basic service delivery measurement - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling		10324							-	10	10881	10881
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		10	-	-	-	-	-	-	-	10	11	11
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4	6921							-	7	7295	6523
No water supply									-	-		
Below Minimum Service Level sub-total		7	-	-	-	-	-	-	-	7	7	7
<b>Total number of households</b>	5	17	-	-	-	-	-	-	-	17	18	17
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)		6060							-	6 060	6387	6732
Minimum Service Level and Above sub-total		6 060	-	-	-	-	-	-	-	6 060	6 387	6 732
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	6 060	-	-	-	-	-	-	-	6 060	6 387	6 732
<b>Energy:</b>												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service:</b>	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided:</b>												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates - exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of free service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
<b>Total revenue cost of subsidised services provided</b>	6	-	-	-	-	-	-	-	-	-	-	-

**References:**

1. Include services provided by another entity; e.g. Eskom

2. Stand distance &gt; 200m from dwelling

3. Stand distance &lt;= 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 30/06/2020

Description	Ref	Budget Year 2019/20											Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget		
R thousands														
REVENUE ITEMS														
Property rates														
Total Property Rates														
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)														
Net Property Rates														
Service charges - electricity revenue														
Total Service charges - electricity revenue														
less Revenue Foregone (in excess of 50 kwh per indigent household per month)														
less Cost of Free Basis Services (50 kwh per indigent household per month)														
Net Service charges - electricity revenue														
Service charges - water revenue														
Total Service charges - water revenue														
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)														
less Cost of Free Basis Services (6 kilolitres per indigent household per month)														
Net Service charges - water revenue														
Service charges - sanitation revenue														
Total Service charges - sanitation revenue														
less Revenue Foregone (in excess of free sanitation service to indigent households)														
less Cost of Free Basis Services (free sanitation service to indigent households)														
Net Service charges - sanitation revenue														
Service charges - refuse revenue														
Total refuse removal revenue														
Total landfill revenue														
less Revenue Foregone (in excess of one removal a week to indigent households)														
less Cost of Free Basis Services (removed once a week to indigent households)														
Net Service charges - refuse revenue														
Other Revenue By Source														
Fuel Levy														
Other Revenue														
Total 'Other' Revenue														
EXPENDITURE ITEMS														
Employee related costs														
Basic Salaries and Wages														
Pension and UIF Contributions														
Medical Aid Contributions														
Overtime														
Performance Bonus														
Motor Vehicle Allowance														
Cellphone Allowance														
Housing Allowances														
Other benefits and allowances														
Payments in lieu of leave														
Long service awards														
Post-retirement benefit obligations														
sub-total														
Less: Employees costs capitalised to PPE														
Total Employee related costs														
Depreciation & asset impairment														
Depreciation of Property, Plant & Equipment														
Lease amortisation														
Capital asset impairment														
Total Depreciation & asset impairment														
Bulk purchases														
Electricity Bulk Purchases														
Water Bulk Purchases														
Total bulk purchases														
Transfers and grants														
Cash transfers and grants														
Non-cash transfers and grants														
Total transfers and grants														
Contracted services														
Outsourced Services														
Consultants and Professional Services														
Contractors														
Total contracted services														
Other Expenditure By Type														
Collection costs														
Contributions to 'other' provisions														
Audit fees														
Other Expenditure														
Total Other Expenditure														
by Expenditure Item														
Employee related costs														
Other materials														
Contracted Services														
Other Expenditure														
Total Repairs and Maintenance Expenditure														

## Bibliography

1. Must reconcile with relevant line on the 'Financial Performance' budget

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

12. G = B + C + D + E + F

13. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjus. 9 F	Total Adjus. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Consumer debtors</b>												
Consumer debtors		37 400	-	-	-	-	-	(2 700)	(2 700)	34 700	151 404	169 533
Less: provision for debt impairment		(8 700)	-	-	-	-	-	-	-	(8 700)	(116 000)	(127 506)
<b>Total Consumer debtors</b>	1	28 700	-	-	-	-	-	(2 700)	(2 700)	26 000	35 404	42 027
<b>Debt impairment provision</b>												
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	(105 000)	(116 000)
Contributions to the provision		-	-	-	-	-	-	-	-	-	(11 000)	(11 506)
Bad debts written off		(8 700)	-	-	-	-	-	-	-	(8 700)	-	-
<b>Balance at end of year</b>		(8 700)	-	-	-	-	-	-	-	(8 700)	(116 000)	(127 506)
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		4 137 959	-	-	-	-	-	56 602	56 602	4 194 561	4 608 942	4 787 541
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-	-
<b>Total Property, plant &amp; equipment</b>	1	4 137 959	-	-	-	-	-	56 602	56 602	4 194 561	4 608 942	4 787 541
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total Current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Trade and other payables</b>												
Trade Payables		42 000	-	-	-	-	-	18 000	18 000	60 000	120 000	77 319
Other creditors		-	-	-	-	-	-	-	-	-	-	-
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
<b>Total Trade and other payables</b>	1	42 000	-	-	-	-	-	18 000	18 000	60 000	120 000	77 319
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	-	-	-	-	-	-	-	-	-	-	-
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-	-
<b>Total Non current liabilities - Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Provisions - non current</b>												
Retirement benefits		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-	-
Other		35 000	-	-	-	-	-	-	-	35 000	45 000	47 000
<b>Total Provisions - non current</b>		35 000	-	-	-	-	-	-	-	35 000	45 000	47 000
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		3 681 744	-	-	-	-	-	352	352	3 682 097	4 104 333	4 325 480
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		3 681 744	-	-	-	-	-	352	352	3 682 097	4 104 333	4 325 480
Surplus/(Deficit)		438 315	-	-	-	-	-	55 592	55 592	493 907	454 134	511 733
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
<b>Accumulated Surplus/(Deficit)</b>	1	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 558 467	4 837 213
<b>Reserves</b>												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	4 120 059	-	-	-	-	-	55 944	55 944	4 176 004	4 558 467	4 837 213

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

10.  $G = B + C + D + E + F$

11. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 30/06/2020

Description	Unit of measurement	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
									-	-	-	-

References

- 1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
- 2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
- 3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
- 4. Total target adjustments G = B + C + D + E + F
- 5. Total Adjusted Budget targets H = (A or A1/2 etc) + G
- 6. NOTE - include adjustment by 'exception' (only where amended)

**DC26 Zululand - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 30/06/2020**

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Budget Year 2019/20			Budget Year +1 2020/21	Budget Year +2 2021/22
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>									
Current Ratio	Current assets/current liabilities				126.0%	0.0%	100.5%	85.0%	183.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				126.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.3	0.0	0.3	0.5	1.2
<b><u>Revenue Management</u></b>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				8.8%	0.0%	11.0%	10.7%	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					82.8%	0.0%	226.8%	133.3%	62.6%
<b><u>Other Indicators</u></b>									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				36.1%	0.0%	35.6%	38.9%	36.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				11.6%	0.0%	13.3%	10.8%	10.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				10.9%	0.0%	0.1%	11.0%	10.8%
<b><u>IDP regulation financial viability indicators</u></b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				5.2%	0.0%	4.6%	6.2%	6.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

**References**

1. Consumer debtors > 12 months old are excluded from current assets



DC26 Zululand - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 30/06/2020

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Budget Year 2019/20	2019/20 Medium
						Outcome	Outcome	Outcome	Original Budget	Outcome
<b>Demographics</b>										
Population						892 310	892 310	892 310	892 310	892 310
Females aged 5 - 14										
Males aged 5 - 14										
Females aged 15 - 34						520 573	520 573	520 573	520 573	520 573
Males aged 15 - 34						460 968	460 968	460 968	460 968	460 968
Unemployment										
<b>Monthly Household income (no. of households)</b>	1, 12									
None						3 115	3 115	3 115	3 115	3 115
R1 - R1 600						-	-	-	-	-
R1 601 - R3 200						-	-	-	-	-
R3 201 - R6 400						-	-	-	-	-
R6 401 - R12 800						8 826	8 826	8 826	8 826	8 826
R12 801 - R25 600						37 581	37 581	37 581	37 581	37 581
R25 601 - R51 200						37 164	37 164	37 164	37 164	37 164
R52 201 - R102 400						17 159	17 159	17 159	17 159	17 159
R102 401 - R204 800						9 829	9 829	9 829	9 829	9 829
R204 801 - R409 600						6 066	6 066	6 066	6 066	6 066
R409 601 - R819 200						2 843	2 843	2 843	2 843	2 843
> R819 200						1 066	1 066	1 066	1 066	1 066
<b>Poverty profiles (no. of households)</b>	13									
< R2 060 per household per month										
<b>Household demographics (000)</b>										
Number of people in municipal area						892	892	892	892	892
Number of poor people in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor household (R per month)										
<b>Housing statistics</b>	3									
Formal						170 198	170 198	170 198	170 198	170 198
Informal						2 096	2 096	2 096	2 096	2 096
<b>Total number of households</b>		-	-	-	-	172 293	172 293	172 293	172 293	172 293
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
<b>Total new housing dwellings</b>		-	-	-	-	-	-	-	-	-
<b>Economic</b>	6									
Inflation/inflation outlook (CPIX)										
Interest rate - borrowing						5.5%	5.5%	5.5%	5.5%	5.5%
Interest rate - investment						5.2%	5.2%	5.2%	5.2%	5.2%
Remuneration increases										
Consumption growth (electricity)										
Consumption growth (water)										
<b>Collection rates</b>	7									
Property tax/service charges						%	%	%	%	%
Rental of facilities & equipment						%	%	%	%	%
Interest - external investments						%	%	%	%	%
Interest - debtors						%	%	%	%	%
Revenue from agency services						%	%	%	%	%

## Detail on the provision of municipal services for B10

Total municipal services	Ref.		2016/17	2017/18	2018/19	Budget Year 2019/20			2019/20 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20
<b>Household service targets (000)</b>									
<b>Water:</b>									
Piped water inside dwelling			51 653						
Piped water inside yard (but not in dwelling)	8		31 315	9 612	10 573	10 324	10 324	10 324	10 324
Using public tap (at least min.service level)	10		15 368						
Other water supply (at least min.service level)									
Minimum Service Level and Above sub-total			98 336	9 612	10 573	10 324	10 324	10 324	10 324
Using public tap (< min.service level)	9		15 720						
Other water supply (< min.service level)	10		13 750	6 239	6 863	6 921	6 921	6 921	6 921
No water supply			32 566						
Below Minimum Service Level sub-total			62 036	6 239	6 863	6 921	6 921	6 921	6 921
<b>Total number of households</b>			160 372	15 851	17 436	17 245	17 245	17 245	17 245
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)			30 000						
Flush toilet (with septic tank)			866						
Chemical toilet									
Pit toilet (ventilated)			89 830						
Other toilet provisions (> min.service level)				5 500	6 050	6 060	6 060	6 060	6 060
Minimum Service Level and Above sub-total			120 696	5 500	6 050	6 060	6 060	6 060	6 060
Bucket toilet				36 150					
Other toilet provisions (< min.service level)									
No toilet provisions									
Below Minimum Service Level sub-total			-	36 150	-	-	-	-	-
<b>Total number of households</b>			120 696	41 650	6 050	6 060	6 060	6 060	6 060
<b>Energy:</b>									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)									
Minimum Service Level and Above sub-total			-	-	-	-	-	-	-
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
Below Minimum Service Level sub-total			-	-	-	-	-	-	-
<b>Total number of households</b>			-	-	-	-	-	-	-
<b>Refuse:</b>									
Removed at least once a week									
Minimum Service Level and Above sub-total			-	-	-	-	-	-	-
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
Below Minimum Service Level sub-total			-	-	-	-	-	-	-
<b>Total number of households</b>			-	-	-	-	-	-	-
<b>Municipal in-house services</b>									
<b>Household service targets (000)</b>									
<b>Water:</b>									
Piped water inside dwelling			51 653						
Piped water inside yard (but not in dwelling)	8		31 315	9 612	10 573	10 324	10 324	10 324	10 324
Using public tap (at least min.service level)	10		15 368						
Other water supply (at least min.service level)									
Minimum Service Level and Above sub-total			98 336	9 612	10 573	10 324	10 324	10 324	10 324
Using public tap (< min.service level)	9		15 720						
Other water supply (< min.service level)	10		13 750	6 239	6 863	6 921	6 921	6 921	6 921
No water supply			32 566						
Below Minimum Service Level sub-total			62 036	6 239	6 863	6 921	6 921	6 921	6 921
<b>Total number of households</b>			160 372	15 851	17 436	17 245	17 245	17 245	17 245

[illegible]

Detail of Free Basic Services (FBS) provided			Budget Year 2019/20						
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.
Electricity	Ref.	<u>Location of households for each type of FBS</u>							
List type of FBS service		Formal settlements - (50 kwh per indigent household per month R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS							
		<b>Total cost of FBS - Electricity for informal settlements</b>	-	-	-	-	-	-	-
Water	Ref.	<u>Location of households for each type of FBS</u>							
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS	-	-	-	-	-	-	-
		<b>Total cost of FBS - Water for informal settlements</b>	-	-	-	-	-	-	-
Sanitation	Ref.	<u>Location of households for each type of FBS</u>							
List type of FBS service		Formal settlements - (free sanitation service to indigent households R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS	-	-	-	-	-	-	-
		<b>Total cost of FBS - Sanitation for informal settlements</b>	-	-	-	-	-	-	-
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u>							
List type of FBS service		Formal settlements - (removed once a week to indigent households R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS							
		<b>Total cost of FBS - Refuse Removal for informal settlements</b>	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

**DC26 Zululand - Supporting Table SB6 Adjustments Budget - funding measurement - 30/06/2020**

Description	Ref	MFMA section	2016/17	2017/18	2018/19	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				50 705	–	26 452	89 991	123 593
Cash + investments at the yr end less applications - R'000	2	18(1)b				79 987	–	7 452	92 900	203 159
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				438 315	–	493 907	454 134	511 733
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-10.1%	-1.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	209.4%	0.0%	66.1%	238.6%	231.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				10.9%	0.0%	4.2%	20.9%	20.9%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-0.3%	14.1%
Long term receivables % change - incr(decr)	12	18(1)a							-4.7%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.5%	0.0%	2.8%	2.0%	2.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

**DC26 Zululand - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 30/06/2020**

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		474 843	–	–	–	596	596	475 439	513 310	546 812
Local Government Equitable Share										
Equitable Share	3	464 560	–	–	–	–	–	464 560	502 849	545 612
Expanded Public Works Programme Integrated Grant		8 818	–	–	–	–	–	8 818	9 261	–
Infrastructure Skills Development Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		1 465	–	–	–	–	–	1 465	1 200	1 200
Municipal Disaster Relief Grant		–	–	–	–	596	596	596	–	–
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services]		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		12 961	–	–	–	2 350	2 350	15 311	1 911	1 911
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)	4	12 961	–	–	–	2 350	2 350	15 311	1 911	1 911
Tourism Events		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>	5	–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
KwazuluNatal Provincial Planning and Development Commission		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	6	487 804	–	–	–	2 946	2 946	490 750	515 221	548 723
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		491 852	–	–	–	–	–	491 852	431 867	507 025
Expanded Public Works Programme Integrated Grant for Municipalities		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		225 574	–	–	–	–	–	225 574	223 984	244 510
Municipal Water Infrastructure Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		163 774	–	–	–	–	–	163 774	100 000	150 000
Rural Road Asset Management Systems Grant		2 504	–	–	–	–	–	2 504	2 383	2 515
Water Services Infrastructure Grant		100 000	–	–	–	–	–	100 000	105 500	110 000
<b>Provincial Government:</b>		–	–	–	–	–	–	–	12 201	4 708
Specify (Add grant description)		–	–	–	–	–	–	–	12 201	4 708
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	6	491 852	–	–	–	–	–	491 852	444 068	511 733
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		979 656	–	–	–	2 946	2 946	982 602	959 289	1 060 456

**References**

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED** ; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

DC26 Zululand - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30/06/2020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjus. 5 D	Total Adjus. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<u>Operating expenditure of Transfers and Grants</u>										
<b>National Government:</b>		525 376	–	–	–	5 706	5 706	531 082	488 940	530 831
Local Government Equitable Share							–	–		
Equitable Share		457 952	–	–	–	60 652	60 652	518 604	478 359	529 505
Expanded Public Works Programme Integrated Grant		10 782	–	–	–	–	–	10 782	9 261	–
Local Government Financial Management Grant		–	–	–	–	1 100	1 100	1 100	1 200	1 200
Municipal Disaster Relief Grant		–	–	–	–	596	596	596	120	126
Municipal Infrastructure Grant		54 138	–	–	–	(54 138)	(54 138)	–	–	–
Rural Road Asset Management Systems Grant		2 504	–	–	–	(2 504)	(2 504)	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
							–	–		
<b>Provincial Government:</b>		13 368	–	–	–	1 681	1 681	15 049	937	1 911
Art Centres Subsidies		–	–	–	–	–	–	–	–	–
Development Planning and Shared Services		–	–	–	–	–	–	–	–	–
Environmental Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		13 368	–	–	–	1 681	1 681	15 049	937	1 911
Tourism Events		–	–	–	–	–	–	–	–	–
							–	–		
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
<b>Other grant providers:</b>		4 650	–	–	–	3	3	4 653	–	–
KwazuluNatal Provincial Planning and Development Commission		4 650	–	–	–	3	3	4 653	–	–
							–	–		
<b>Total operating expenditure of Transfers and Grants:</b>		543 394	–	–	–	7 390	7 390	550 783	489 877	532 742
<u>Capital expenditure of Transfers and Grants</u>										
<b>National Government:</b>		435 210	–	–	–	56 642	56 642	491 852	431 867	507 025
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		171 436	–	–	–	54 138	54 138	225 574	223 984	244 510
Regional Bulk Infrastructure Grant		163 774	–	–	–	–	–	163 774	100 000	150 000
Rural Road Asset Management Systems Grant		–	–	–	–	2 504	2 504	2 504	2 383	2 515
Water Services Infrastructure Grant		100 000	–	–	–	–	–	100 000	105 500	110 000
							–	–		
<b>Provincial Government:</b>		–	–	–	–	0	0	0	13 175	4 708
Specify (Add grant description)		–	–	–	–	0	0	0	13 175	4 708
							–	–		
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
							–	–		
							–	–		
<b>Total capital expenditure of Transfers and Grants</b>		435 210	–	–	–	56 642	56 642	491 852	445 042	511 733
<b>Total capital expenditure of Transfers and Grants</b>		978 604	–	–	–	64 031	64 031	1 042 635	934 919	1 044 475

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

DC26 Zululand - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 30/06/2020

Description	Ref	Budget Year 2019/20							Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	(548 723)	(590 578)
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	<b>548 723</b>	<b>590 578</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	-	<b>548 723</b>	<b>590 578</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	(511 733)	(567 413)
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	<b>511 733</b>	<b>567 413</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>District Municipality:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Other grant providers:</b>										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	-	<b>511 733</b>	<b>567 413</b>
<b>Total capital transfers and grants - CTBM</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	-	<b>1 060 456</b>	<b>1 157 991</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

**DC26 Zululand - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 30/06/2020**

Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	6	7	capital	Unavoid.	Govt			Budget	Budget	Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>												
<b>Cash transfers to other municipalities</b>												
Dm Kzn: Zululand - Planning &Dev Tourism	1	-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Environ Protection		-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Planning &Dev		150	-	-	-	-	-	(50)	(50)	100	-	-
Dm Kzn: Zululand - Planning &Dev Tourism		-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Plan &Dev Tourism		-	-	-	-	-	-	-	-	-	-	-
Dm Kzn: Zululand - Planning &Dev		-	-	-	-	-	-	-	-	-	150	157
Dm Kzn: Zululand - Planning &Dev Tourism		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		150	-	-	-	-	-	(50)	(50)	100	150	157
<b>Cash transfers to Entities/Other External Mechanisms</b>												
	2								-	-		
									-	-		
									-	-		
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organs of State</b>												
	3								-	-		
									-	-		
									-	-		
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organisations</b>												
	4								-	-		
									-	-		
									-	-		
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS</b>	5	150	-	-	-	-	-	(50)	(50)	100	150	157

[illegible]



DC26 Zululand - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 30/06/2020

Summary of remuneration		Ref	Budget Year 2019/20										% change
			Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H		
R thousands													
<b>Councillors (Political Office Bearers plus Other)</b>													
Basic Salaries and Wages			–	–					–	–	–		
Pension and UIF Contributions			455	–					–	–	455	0.0%	
Medical Aid Contributions			85	–					–	–	85	0.0%	
Motor Vehicle Allowance			1 768	–					–	–	1 768	0.0%	
Cellphone Allowance			653	–					–	–	653		
Housing Allowances			–	–					–	–	–		
Other benefits and allowances			4 979	–					–	–	4 979		
Sub Total - Councillors			7 940					–	–	–	7 940	0.0%	
% increase				(0)							–		
<b>Senior Managers of the Municipality</b>													
Basic Salaries and Wages			6 286	–	–	–	–	–	–	–	6 286	0.0%	
Pension and UIF Contributions			63	–	–	–	–	–	–	–	63	0.0%	
Medical Aid Contributions			90	–	–	–	–	–	–	–	90	0.0%	
Overtime			–	–	–	–	–	–	–	–	–		
Performance Bonus			524	–	–	–	–	–	–	–	524		
Motor Vehicle Allowance			1 511	–	–	–	–	–	–	–	1 511	0.0%	
Cellphone Allowance			57	–	–	–	–	–	–	–	57	0.0%	
Housing Allowances			–	–	–	–	–	–	–	–	–		
Other benefits and allowances			193	–	–	–	–	–	–	–	193		
Payments in lieu of leave			–	–	–	–	–	–	–	–	–		
Long service awards			–	–	–	–	–	–	–	–	–		
Post-retirement benefit obligations		5	–	–	–	–	–	–	–	–	–		
Sub Total - Senior Managers of Municipality			8 724	–	–	–	–	–	–	–	8 724	0.0%	
% increase				(0)							–		
<b>Other Municipal Staff</b>													
Basic Salaries and Wages			143 014	–	–	–	–	–	–	–	143 014	0.0%	
Pension and UIF Contributions			19 366	–	–	–	–	–	–	–	19 366	0.0%	
Medical Aid Contributions			7 464	–	–	–	–	–	–	–	7 464	0.0%	
Overtime			–	–	–	–	–	–	–	–	–		
Performance Bonus			10 264	–	–	–	–	–	–	–	10 264		
Motor Vehicle Allowance			7 166	–	–	–	–	–	–	–	7 166	0.0%	
Cellphone Allowance			543	–	–	–	–	–	–	–	543	0.0%	
Housing Allowances			1 273	–	–	–	–	–	–	–	1 273		
Other benefits and allowances			2 404	–	–	–	–	–	–	–	2 404		
Payments in lieu of leave			–	–	–	–	–	–	–	–	–		
Long service awards			–	–	–	–	–	–	–	–	–		
Post-retirement benefit obligations		5	–	–	–	–	–	–	–	–	–		
Sub Total - Other Municipal Staff			191 495	–	–	–	–	–	–	–	191 495	0.0%	
% increase													
Total Parent Municipality			208 158	–	–	–	–	–	–	–	208 158	0.0%	
<b>Board Members of Entities</b>													
Basic Salaries and Wages											–		
Pension and UIF Contributions											–		
Medical Aid Contributions											–		
Overtime											–		
Performance Bonus											–		
Motor Vehicle Allowance											–		
Cellphone Allowance											–		
Housing Allowances											–		
Other benefits and allowances											–		
Board Fees											–		
Payments in lieu of leave											–		
Long service awards											–		
Post-retirement benefit obligations		5									–		
Sub Total - Board Members of Entities			–	–	–	–	–	–	–	–	–		
% increase													
<b>Senior Managers of Entities</b>													
Basic Salaries and Wages											–		
Pension and UIF Contributions											–		
Medical Aid Contributions											–		
Overtime											–		
Performance Bonus											–		
Motor Vehicle Allowance											–		
Cellphone Allowance											–		
Housing Allowances											–		
Other benefits and allowances											–		
Payments in lieu of leave											–		
Long service awards											–		
Post-retirement benefit obligations		5									–		
Sub Total - Senior Managers of Entities			–	–	–	–	–	–	–	–	–		
% increase													
<b>Other Staff of Entities</b>													
Basic Salaries and Wages											–		
Pension and UIF Contributions											–		
Medical Aid Contributions											–		
Overtime											–		
Performance Bonus											–		
Motor Vehicle Allowance											–		
Cellphone Allowance											–		
Housing Allowances											–		
Other benefits and allowances											–		
Payments in lieu of leave											–		
Long service awards											–		
Post-retirement benefit obligations		5									–		
Sub Total - Other Staff of Entities			–	–	–	–	–	–	–	–	–		
% increase													
Total Municipal Entities			–	–	–	–	–	–	–	–	–		
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>													
			208 158	–	–	–	–	–	–	–	208 158	0.0%	
% increase													
<b>TOTAL MANAGERS AND STAFF</b>			200 218	–	–	–	–	–	–	–	200 218	0.0%	

**References**

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

**Column Definitions:**

A. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

DC26 Zululand - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30/06/2020

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20 Adjusted Budget	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget	Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Budget	Budget	Budget	
<b>R thousands</b>																	
<b>Revenue by Vote</b>																	
Vote 01 - Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Corporate Services		-	-	149	32	-	-	76	-	-	-	-	(46)	896	400	418	-
Vote 03 - Finance		193 807	2 279	1 012	110	183	154 978	500	265	116 165	526	38	7 484	477 346	509 849	552 879	-
Vote 04 - Community Development		-	-	956	1 000	-	955	-	2 101	2 600	-	-	5 250	12 861	14 112	6 619	-
Vote 05 - Planning & Wsa		-	3 205	152 774	2 000	550	124 519	-	2 644	3 000	-	119 639	98 889	507 220	441 128	507 025	-
Vote 06 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Water Purification		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Distribution		(2 967)	7 657	1 974	1 244	2 553	3 071	6 910	2 664	2 052	2 649	9 805	2 313	39 925	41 368	43 271	-
Vote 09 - Waste Water		843	957	694	961	993	785	886	888	917	893	744	7 178	16 738	11 140	11 652	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>191 683</b>	<b>14 098</b>	<b>157 559</b>	<b>5 347</b>	<b>4 278</b>	<b>284 308</b>	<b>8 371</b>	<b>8 562</b>	<b>124 734</b>	<b>4 068</b>	<b>130 910</b>	<b>121 068</b>	<b>1 054 986</b>	<b>1 017 996</b>	<b>1 121 864</b>	
<b>Expenditure by Vote</b>																	
Vote 01 - Council		2 764	3 099	2 256	2 869	3 844	5 974	4 224	2 931	2 667	2 335	2 289	(2 746)	32 506	36 873	38 569	-
Vote 02 - Corporate Services		7 427	7 443	7 053	6 614	4 876	10 158	6 815	7 366	7 384	8 787	5 564	18 907	98 394	76 116	77 526	-
Vote 03 - Finance		2 590	3 962	5 516	4 077	4 734	4 096	3 710	8 869	3 205	4 166	3 942	7 143	56 009	132 382	138 416	-
Vote 04 - Community Development		2 189	4 008	2 267	3 379	2 729	4 551	3 217	2 761	2 603	2 167	2 257	19 626	51 753	42 919	44 142	-
Vote 05 - Planning & Wsa		3 649	4 625	3 151	2 891	3 723	4 505	1 741	(18 049)	2 728	626	633	27 038	37 259	29 958	31 336	-
Vote 06 - Technical Services		131	100	93	127	149	2 059	507	268	998	584	606	(5 619)	1	1 926	2 014	-
Vote 07 - Water Purification		3 635	3 551	3 761	3 972	3 904	3 953	4 083	4 026	4 967	4 175	3 870	(13 345)	30 553	37 554	39 281	-
Vote 08 - Water Distribution		12 267	22 572	21 735	19 577	26 009	53 689	22 075	17 576	33 597	40 079	17 126	(34 945)	251 356	202 507	235 051	-
Vote 09 - Waste Water		281	291	227	345	289	315	316	263	479	263	285	(104)	3 248	3 628	3 795	-
Vote 10 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - .		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - ,		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - ,		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - *		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>34 934</b>	<b>49 650</b>	<b>46 060</b>	<b>43 850</b>	<b>50 255</b>	<b>89 301</b>	<b>45 687</b>	<b>26 011</b>	<b>58 627</b>	<b>63 182</b>	<b>36 572</b>	<b>15 953</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>	
<b>Surplus / (Deficit)</b>		<b>156 749</b>	<b>(35 552)</b>	<b>111 499</b>	<b>(38 503)</b>	<b>(45 976)</b>	<b>195 007</b>	<b>(38 315)</b>	<b>(17 449)</b>	<b>66 107</b>	<b>(59 114)</b>	<b>94 338</b>	<b>105 115</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>	

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

DC26 Zululand - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/06/2020

Ref	Description - Standard classification	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20 Adjusted Budget	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>																
Executive and council		193 807	2 279	1 161	142	183	154 978	576	265	116 165	526	126	7 437	477 646	515 837	553 297
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		193 807	2 279	1 161	142	183	154 978	576	265	116 165	526	126	7 437	477 646	515 837	553 297
<b>Community and public safety</b>																
Community and social services		-	-	956	-	-	955	-	1	-	-	596	-	-	1 911	1 911
Sport and recreation		-	-	956	-	-	955	-	1	-	-	596	-	2 507	1 911	1 911
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>																
Planning and development		-	1 000	-	2 000	550	1 032	-	2 100	4 900	-	-	6 722	18 304	8 996	7 223
Road transport		-	1 000	-	2 000	550	1 032	-	2 100	4 900	-	-	6 722	18 304	8 996	7 223
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>																
Energy sources		(2 124)	10 819	155 442	2 205	3 546	127 343	7 796	6 196	2 969	3 542	130 188	106 908	554 829	491 252	559 433
Water management		(2 967)	9 862	154 748	1 244	2 553	126 558	6 910	5 308	2 052	2 649	129 444	99 730	538 091	480 113	547 781
Waste water management		843	957	694	961	993	785	886	888	917	893	744	7 178	16 738	11 140	11 652
Waste management		-	-	-	1 000	-	-	-	-	700	-	-	-	1 700	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		<b>191 683</b>	<b>14 098</b>	<b>157 559</b>	<b>5 347</b>	<b>4 278</b>	<b>284 308</b>	<b>8 371</b>	<b>8 562</b>	<b>124 734</b>	<b>4 068</b>	<b>130 910</b>	<b>121 068</b>	<b>1 054 986</b>	<b>1 017 996</b>	<b>1 121 864</b>
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>																
Executive and council		12 541	15 553	14 815	13 384	13 582	21 417	15 339	18 889	12 739	14 925	11 459	22 557	187 199	247 966	255 543
Finance and administration		2 764	3 089	2 256	2 869	3 844	5 974	4 224	2 931	2 667	2 335	2 289	(2 746)	32 506	38 873	38 569
Internal audit		9 777	12 454	12 559	10 515	9 738	15 442	11 115	15 958	10 073	12 590	9 170	25 303	154 693	211 093	216 974
<b>Community and public safety</b>																
Community and social services		1 449	1 966	1 195	1 538	1 348	1 778	1 619	1 482	1 216	1 230	1 238	5 833	21 893	22 844	24 826
Sport and recreation		663	1 185	342	682	510	945	773	433	369	288	355	4 825	11 369	11 158	12 602
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		786	781	853	857	838	834	846	1 048	847	942	883	1 008	10 523	11 686	12 224
<b>Economic and environmental services</b>																
Planning and development		1 271	1 177	1 588	2 554	1 581	2 145	1 431	292	3 567	1 150	1 386	21 445	39 590	20 502	21 445
Road transport		1 271	1 177	1 588	2 554	1 581	2 145	1 431	292	3 567	1 150	1 386	21 445	39 590	20 502	21 445
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>																
Energy sources		19 181	30 487	27 862	25 886	33 225	63 121	28 021	4 487	40 053	45 102	21 837	(35 415)	303 846	264 596	299 997
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		18 900	30 196	27 636	25 541	32 936	62 807	27 706	4 224	39 574	44 839	21 552	(35 311)	300 599	260 968	296 202
Waste management		281	291	227	345	289	315	316	263	479	263	285	(104)	3 248	3 628	3 795
<b>Other</b>		492	467	599	489	519	839	276	860	1 052	775	652	1 533	8 552	7 954	8 320
<b>Total Expenditure - Functional</b>		<b>34 934</b>	<b>49 650</b>	<b>46 060</b>	<b>43 850</b>	<b>50 255</b>	<b>89 301</b>	<b>46 687</b>	<b>26 011</b>	<b>58 627</b>	<b>63 182</b>	<b>36 572</b>	<b>15 953</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>
<b>Surplus/ (Deficit) 1.</b>		<b>156 749</b>	<b>(35 552)</b>	<b>111 499</b>	<b>(38 503)</b>	<b>(45 976)</b>	<b>195 007</b>	<b>(38 315)</b>	<b>(17 449)</b>	<b>66 107</b>	<b>(59 114)</b>	<b>94 338</b>	<b>105 115</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>

References  
1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

DC26 Zululand - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 30/06/2020

Ref	Description	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20 Adjusted Budget	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget				
<b>R thousands</b>																	
<b>Revenue By Source</b>																	
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue	(2 988)		7 656	1 974	1 244	2 552	3 069	6 907	2 661	2 049	2 645	1 440	8 798	38 025	41 368	43 271	
Service charges - sanitation revenue	843		957	694	961	993	785	886	888	917	893	744	7 178	16 738	11 140	11 652	
Service charges - refuse revenue																	
Rental of facilities and equipment		27	2	2	8	14	30	14	21	6	14	14	27	180	200	209	
Interest earned - external investments		–	521	1 009	99	149	86	394	171	17	511	23	6 017	9 000	5 000	5 230	
Interest earned - outstanding debtors		1	2	0	0	2	2	3	3	3	4	6	(25)	–	–	–	
Dividends received																	
Fines, penalties and forfeits		0	–	0	2	–	–	–	2	–	–	–	–	90	100	105	
Licences and permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Agency services																	
Transfers and subsidies		193 567	4 670	956	3 000	550	159 777	–	4 745	121 740	–	596	7 150	496 750	515 221	548 723	
Other revenue		213	291	149	32	20	8	168	70	1	1	90	1 307	2 351	900	941	
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<b>Total Revenue</b>		<b>191 683</b>	<b>14 098</b>	<b>4 785</b>	<b>5 347</b>	<b>4 278</b>	<b>163 758</b>	<b>8 371</b>	<b>8 562</b>	<b>124 734</b>	<b>4 068</b>	<b>2 912</b>	<b>30 538</b>	<b>563 134</b>	<b>573 928</b>	<b>610 131</b>	
<b>Expenditure By Type</b>																	
Employee related costs		15 277	16 211	16 135	16 896	16 729	17 842	17 003	17 055	20 390	16 360	16 970	13 351	200 218	223 466	224 038	
Remuneration of councillors		672	672	672	672	666	666	666	666	680	676	664	571	7 940	8 350	8 735	
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	2 294	11 000	11 506	
Depreciation & asset impairment		–	–	–	–	–	33 025	5 494	–	11 009	5 570	5 788	(60 119)	768	62 886	65 778	
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Bulk purchases		–	815	2 035	387	2 443	292	2 992	303	1 256	96	170	10 914	21 703	23 552	25 346	
Other materials	14	1 465	199	1 792	1 792	498	5 185	523	(2 884)	1 999	1 872	–	4 805	15 468	8 590	8 985	
Contracted services	13 929	21 163	18 021	18 132	18 132	20 283	21 634	8 906	(1 331)	18 301	32 099	6 496	36 282	213 914	139 217	176 725	
Transfers and subsidies	–	3	49	3	3	26	1 150	172	4 479	269	67	173	278	6 667	10 852	9 669	
Other expenditure	5 042	9 321	8 949	5 969	5 969	9 611	9 507	10 931	7 723	4 723	6 443	6 310	7 577	92 107	75 949	79 328	
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<b>Total Expenditure</b>		<b>34 934</b>	<b>49 650</b>	<b>46 060</b>	<b>43 850</b>	<b>50 255</b>	<b>89 301</b>	<b>46 687</b>	<b>26 011</b>	<b>58 627</b>	<b>63 182</b>	<b>36 572</b>	<b>15 953</b>	<b>561 079</b>	<b>563 862</b>	<b>610 131</b>	
<b>Surplus/(Deficit)</b>		<b>156 749</b>	<b>(35 552)</b>	<b>(41 275)</b>	<b>(38 503)</b>	<b>(45 976)</b>	<b>74 457</b>	<b>(38 315)</b>	<b>(17 449)</b>	<b>66 107</b>	<b>(59 114)</b>	<b>(33 660)</b>	<b>14 585</b>	<b>2 055</b>	<b>10 066</b>	<b>–</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	152 774	–	–	120 550	–	–	–	–	119 638	98 889	491 852	444 068	511 733	
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	8 360	(8 360)	–	–	–	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>156 749</b>	<b>(35 552)</b>	<b>111 499</b>	<b>(38 503)</b>	<b>(45 976)</b>	<b>195 007</b>	<b>(38 315)</b>	<b>(17 449)</b>	<b>66 107</b>	<b>(59 114)</b>	<b>94 338</b>	<b>105 115</b>	<b>493 907</b>	<b>454 134</b>	<b>511 733</b>	

## References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

DC26 Zululand - Supporting Table SB15 Adjustments Budget - monthly cash flow - 30/06/2020

Monthly cash flows	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20 Adjusted Budget	Budget Year +1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget				
<b>R thousands</b>																	
<b>Cash Receipts By Source</b>	1																
Property rates																	
Service charges - electricity revenue																	
Service charges - water revenue																	
Service charges - sanitation revenue																	
Service charges - refuse																	
Rental of facilities and equipment																	
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	400	418	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	5 000	5 230	
Dividends received																	
Fines, penalties and forfeits															100	105	
Licences and permits																	
Agency services																	
Transfers and Subsidies - Operational																	
Other revenue																	
<b>Cash Receipts by Source</b>																	
<b>Other Cash Flows by Source</b>																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies; Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	
Proceeds on Disposal of Fixed and Intangible Assets																	
Short term loans																	
Borrowing long term/refinancing																	
Increase (decrease) in consumer deposits																	
Decrease (increase) in non-current receivables																	
Decrease (increase) in non-current investments																	
<b>Total Cash Receipts by Source</b>																	
<b>Cash Payments by Type</b>																	
Employee related costs		15	15	23	43	15	15	48	6	38	39	32	(290)	-	231 817	232 793	
Remuneration of councillors														-	-	-	
Finance charges														-	-	-	
Bulk purchases - Electricity														-	-	-	
Bulk purchases - Water & Sewer					2 179			2 176	2 185	2 175			(13 063)	-	23 552	25 346	
Other materials														-	-	-	
Contracted services														-	-	-	
Transfers and grants - other municipalities														-	-	-	
Transfers and grants - other														-	-	-	
Other expenditure		378 139	104 984	128 561	15 103	117 436	232 607	61 253	56 995	297 835	84 091	87 060	(1 542 063)	22 000	318 766	369 188	
<b>Cash Payments by Type</b>		<b>378 154</b>	<b>109 348</b>	<b>128 584</b>	<b>17 324</b>	<b>117 451</b>	<b>232 622</b>	<b>63 476</b>	<b>59 185</b>	<b>300 047</b>	<b>84 131</b>	<b>87 092</b>	<b>(1 555 416)</b>	<b>22 000</b>	<b>574 134</b>	<b>627 327</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets																	
Repayment of borrowing																	
Other Cash Flows/Payments																	
<b>Total Cash Payments by Type</b>		<b>378 154</b>	<b>109 348</b>	<b>128 584</b>	<b>17 324</b>	<b>117 451</b>	<b>232 622</b>	<b>63 476</b>	<b>59 185</b>	<b>300 047</b>	<b>84 131</b>	<b>87 092</b>	<b>(1 555 416)</b>	<b>22 000</b>	<b>1 029 268</b>	<b>1 139 060</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(378 154)</b>	<b>(109 348)</b>	<b>(128 584)</b>	<b>(17 324)</b>	<b>(117 451)</b>	<b>(232 622)</b>	<b>(63 476)</b>	<b>(59 185)</b>	<b>(300 047)</b>	<b>(84 131)</b>	<b>(87 092)</b>	<b>1 555 416</b>	<b>(22 000)</b>	<b>64 762</b>	<b>56 631</b>	
Cash/cash equivalents at the month/year beginning:		-	-	-	-	-	-	(4)	4	-	-	-	(87 092)	10 006	26 452	66 973	
Cash/cash equivalents at the month/year end:		<b>(378 154)</b>	<b>(109 348)</b>	<b>(128 584)</b>	<b>(17 324)</b>	<b>(117 451)</b>	<b>(232 622)</b>	<b>(63 480)</b>	<b>(59 181)</b>	<b>(300 047)</b>	<b>(84 131)</b>	<b>(87 092)</b>	<b>1 468 324</b>	<b>(11 994)</b>	<b>91 215</b>	<b>123 603</b>	

DC26 Zululand - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 30/06/2020

R thousands	Description - Municipal Vote	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
			July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget		
1	<b>Multi-year expenditure appropriation</b>																	
	Vote 01 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 02 - Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 03 - Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 04 - Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 05 - Planning & Wsa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 06 - Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 07 - Water Purification	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 08 - Water Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 09 - Waste Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 14 - *	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	<b>Capital Multi-year expenditure sub-total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	<b>Single-year expenditure appropriation</b>																	
	Vote 01 - Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 02 - Corporate Services	-	52	-	-	-	5	-	-	-	-	-	744	800	7 870	-		
	Vote 03 - Finance	-	148	-	144	228	-	-	-	17	-	-	718	1 255	1 222	-		
	Vote 04 - Community Development	-	-	-	-	-	-	-	-	-	-	-	-	-	13 175	4 708		
	Vote 05 - Planning & Wsa	53 369	37 795	53 687	23 966	42 775	44 100	10 460	42 909	21 876	27 545	21 849	111 523	491 852	431 867	507 025		
	Vote 06 - Technical Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 07 - Water Purification	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 08 - Water Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 09 - Waste Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 10 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 11 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 14 - *	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	<b>Capital single-year expenditure sub-total</b>	53 369	37 995	53 687	24 109	43 003	44 104	10 460	42 909	21 893	27 545	30 209	104 624	493 907	454 134	511 733		
2	<b>Total Capital Expenditure</b>	53 369	37 995	53 687	24 109	43 003	44 104	10 460	42 909	21 893	27 545	30 209	104 624	493 907	454 134	511 733		

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

DC26 Zululand - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 30/06/2020

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20 Adjusted Budget	+1 2020/21 Adjusted Budget	Budget Year +2 2021/22 Adjusted Budget	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget				
R thousands																	
Capital Expenditure - Functional																	
Governance and administration																	
Executive and council		-	200	-	144	228	5	-	-	17	-	-	861	1 455	14 530	-	
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal audit		-	200	-	144	228	5	-	-	17	-	-	861	1 455	14 530	-	
Community and public safety																	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	974	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	974	-	
Public safety															-	-	
Housing															-	-	
Health															-	-	
Economic and environmental services																	
Planning and development		-	-	-	-	-	-	-	1 032	-	-	-	314	1 158	2 504	8 996	7 223
Road transport		-	-	-	-	-	-	-	1 032	-	-	-	314	1 158	2 504	8 996	7 223
Environmental protection															-	-	-
Trading services		53 369	37 795	53 687	23 966	42 775	44 100	10 460	41 877	21 876	27 545	29 895	102 005	489 348	429 484	504 510	
Energy sources																	
Water management		53 369	37 795	53 687	23 966	42 775	44 100	10 460	41 877	21 876	27 545	29 895	102 005	489 348	429 484	504 510	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management																	
Other		-	-	-	-	-	-	-	-	-	-	-	600	600	150		
Total Capital Expenditure - Functional		53 369	37 995	53 687	24 109	43 003	44 104	10 460	42 909	21 893	27 545	30 209	104 624	493 907	454 134	511 733	

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

[illegible]



Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	5 588	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1 500	-	-	-	-	-	(1 010)	(1 010)	490	1 000	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	605	-	-	-	-	-	(70)	(70)	535	5 222	-	-
Computer Equipment	605	-	-	-	-	-	(70)	(70)	535	5 222	-	-
<b>Furniture and Office Equipment</b>	100	-	-	-	-	-	110	110	210	120	-	-
Furniture and Office Equipment	100	-	-	-	-	-	110	110	210	120	-	-
<b>Machinery and Equipment</b>	750	-	-	-	-	-	70	70	820	1 124	-	-
Machinery and Equipment	750	-	-	-	-	-	70	70	820	1 124	-	-
<b>Transport Assets</b>	150	-	-	-	-	-	(150)	(150)	0	2 600	-	-
Transport Assets	150	-	-	-	-	-	(150)	(150)	0	2 600	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	438 315	-	-	-	-	55 592	55 592	493 907	454 134	511 733	-

#### References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure.
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where increases of funds approved under section 31 MFMA).
9. Increases of funds approved under section 31 MFMA.
10. Adjustments approved in accordance with section 29 MFMA.
11. Adjustments to funding allocations from National or Provincial Government.
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec 28(2)(e)).
13.  $G = B + C + D + E + F$ .
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$ .

DC26 Zululand - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2020/21 Adjusted Budget	2021/22 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads									-	-		
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station									-	-		
Reticulation									-	-		
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls									-	-		
Centres									-	-		
Crèches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		

Purfs									-	-		
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-		
Effluent Licences									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	-	-	-	-	-	-	-	-	-	-	-

#### References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
4. Increases of funds approved under section 31 MFMA
5. Adjustments approved in accordance with section 29 MFMA
6. Adjustments to funding allocations from National or Provincial Government
7. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
8.  $G = B + C + D + E + F$
9. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balance

DC26 Zululand - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/06/2020

[illegible]

Parks								-	-		
Public Open Space								-	-		
Nature Reserves								-	-		
Public Ablution Facilities								-	-		
Markets								-	-		
Stalls								-	-		
Abattoirs								-	-		
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals								-	-		
Capital Spares								-	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities								-	-		
Outdoor Facilities								-	-		
Capital Spares								-	-		
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-
Monuments								-	-		
Historic Buildings								-	-		
Works of Art								-	-		
Conservation Areas								-	-		
Other Heritage								-	-		
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property								-	-		
Unimproved Property								-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property								-	-		
Unimproved Property								-	-		
<b>Other assets</b>	2 500	-	-	-	-	-	1 666	1 666	4 166	2 500	2 615
Operational Buildings	2 500	-	-	-	-	-	1 666	1 666	4 166	2 500	2 615
Municipal Offices	2 500	-	-	-	-	-	1 666	1 666	4 166	2 500	2 615
Pay/Enquiry Points								-	-		
Building Plan Offices								-	-		
Workshops								-	-		
Yards								-	-		
Stores								-	-		
Laboratories								-	-		
Training Centres								-	-		
Manufacturing Plant								-	-		
Depots								-	-		
Capital Spares								-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing								-	-		
Social Housing								-	-		
Capital Spares								-	-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets								-	-		
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-
Servitudes								-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights								-	-		
Effluent Licenses								-	-		
Solid Waste Licenses								-	-		
Computer Software and Applications								-	-		
Load Settlement Software Applications								-	-		
Unspecified								-	-		
<b>Computer Equipment</b>	700	-	-	-	-	-	(613)	(613)	87	900	941
Computer Equipment	700	-	-	-	-	-	(613)	(613)	87	900	941
<b>Furniture and Office Equipment</b>	100	-	-	-	-	-	(57)	(57)	43	100	105
Furniture and Office Equipment	100	-	-	-	-	-	(57)	(57)	43	100	105
<b>Machinery and Equipment</b>	555	-	-	-	-	-	(522)	(522)	33	430	450
Machinery and Equipment	555	-	-	-	-	-	(522)	(522)	33	430	450
<b>Transport Assets</b>	1 000	-	-	-	-	-	1 317	1 317	2 317	1 000	1 046
Transport Assets	1 000	-	-	-	-	-	1 317	1 317	2 317	1 000	1 046
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-
Land								-	-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals								-	-		
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	64 416	-	-	-	-	10 306	10 306	74 722	61 930	64 779

#### References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

## DC26 Zululand - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 30/06/2020

[illegible]

Purfs	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	459	-	-	-	-	-	(459)	(459)	0	-	-	-	-
Operational Buildings	459	-	-	-	-	-	(459)	(459)	0	-	-	-	-
Municipal Offices	459	-	-	-	-	-	(459)	(459)	0	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	211	-	-	-	-	-	(180)	(180)	31	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	211	-	-	-	-	-	(180)	(180)	31	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	211	-	-	-	-	-	(180)	(180)	31	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	1 052	-	-	-	-	-	(507)	(507)	545	-	-	-	-
Computer Equipment	1 052	-	-	-	-	-	(507)	(507)	545	-	-	-	-
<b>Furniture and Office Equipment</b>	648	-	-	-	-	-	(487)	(487)	161	-	-	-	-
Furniture and Office Equipment	648	-	-	-	-	-	(487)	(487)	161	-	-	-	-
<b>Machinery and Equipment</b>	2 499	-	-	-	-	-	(2 469)	(2 469)	30	-	-	-	-
Machinery and Equipment	2 499	-	-	-	-	-	(2 469)	(2 469)	30	-	-	-	-
<b>Transport Assets</b>	6 989	-	-	-	-	-	(6 989)	(6 989)	-	-	-	-	-
Transport Assets	6 989	-	-	-	-	-	(6 989)	(6 989)	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	60 331	-	-	-	-	(59 564)	(59 564)	768	62 886	65 778	-	-

#### References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

check balance

DC26 Zululand - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2020/21 Adjusted Budget	2021/22 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads									-	-		
Road Structures									-	-		
Road Furniture									-	-		
Capital Spares									-	-		
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants									-	-		
HV Substations									-	-		
HV Switching Station									-	-		
HV Transmission Conductors									-	-		
MV Substations									-	-		
MV Switching Stations									-	-		
MV Networks									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs									-	-		
Boreholes									-	-		
Reservoirs									-	-		
Pump Stations									-	-		
Water Treatment Works									-	-		
Bulk Mains									-	-		
Distribution									-	-		
Distribution Points									-	-		
PRV Stations									-	-		
Capital Spares									-	-		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station									-	-		
Reticulation									-	-		
Waste Water Treatment Works									-	-		
Outfall Sewers									-	-		
Toilet Facilities									-	-		
Capital Spares									-	-		
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites									-	-		
Waste Transfer Stations									-	-		
Waste Processing Facilities									-	-		
Waste Drop-off Points									-	-		
Waste Separation Facilities									-	-		
Electricity Generation Facilities									-	-		
Capital Spares									-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines									-	-		
Rail Structures									-	-		
Rail Furniture									-	-		
Drainage Collection									-	-		
Storm water Conveyance									-	-		
Attenuation									-	-		
MV Substations									-	-		
LV Networks									-	-		
Capital Spares									-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps									-	-		
Piers									-	-		
Revetments									-	-		
Promenades									-	-		
Capital Spares									-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres									-	-		
Core Layers									-	-		
Distribution Layers									-	-		
Capital Spares									-	-		
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls									-	-		
Centres									-	-		
Crèches									-	-		
Clinics/Care Centres									-	-		
Fire/Ambulance Stations									-	-		
Testing Stations									-	-		
Museums									-	-		
Galleries									-	-		
Theatres									-	-		
Libraries									-	-		
Cemeteries/Crematoria									-	-		
Police									-	-		



Purfs									-	-		
Public Open Space									-	-		
Nature Reserves									-	-		
Public Ablution Facilities									-	-		
Markets									-	-		
Stalls									-	-		
Abattoirs									-	-		
Airports									-	-		
Taxi Ranks/Bus Terminals									-	-		
Capital Spares									-	-		
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities									-	-		
Outdoor Facilities									-	-		
Capital Spares									-	-		
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Monuments									-	-		
Historic Buildings									-	-		
Works of Art									-	-		
Conservation Areas									-	-		
Other Heritage									-	-		
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property									-	-		
Unimproved Property									-	-		
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices									-	-		
Pay/Enquiry Points									-	-		
Building Plan Offices									-	-		
Workshops									-	-		
Yards									-	-		
Stores									-	-		
Laboratories									-	-		
Training Centres									-	-		
Manufacturing Plant									-	-		
Depots									-	-		
Capital Spares									-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing									-	-		
Social Housing									-	-		
Capital Spares									-	-		
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									-	-		
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes									-	-		
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights									-	-		
Effluent Licences									-	-		
Solid Waste Licenses									-	-		
Computer Software and Applications									-	-		
Load Settlement Software Applications									-	-		
Unspecified									-	-		
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment									-	-		
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									-	-		
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment									-	-		
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets									-	-		
<b>Land</b>	-	-	-	-	-	-	-	-	-	-	-	-
Land									-	-		
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									-	-		
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	1	-	-	-	-	-	-	-	-	-	-	-

#### References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

check balance



## DC26 Zululand - Supporting Table SB20 Not required - 30/06/2020

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Revenue By Municipal Entity</b>												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-

## References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10.  $H = B + C + D + E + F + G$
11. Adjusted Budget (I) = (A or A1/2 etc) + H